



WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2014

Matlock Clements

Certified Public Accountants

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ANNUAL FINANCIAL REPORT
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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education and
The Director of Schools
Williamson County Schools
Franklin, Tennessee

Report on the Financial Statements

We have audited the accompanying combined and individual fund balance sheets – regulatory basis of Williamson County School's Internal School Funds as of June 30, 2014, and the related combined and individual fund statements of revenues and expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Williamson County School's Internal School Funds financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statements are prepared by Williamson County School's Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Williamson County School’s Internal School Funds as of June 30, 2014, or changes in financial position for each fund for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined and individual fund balance sheets – regulatory basis of the Williamson County School’s Internal School Funds as of June 30, 2014, and the related combined and individual fund statements of revenues and expenditures and changes in fund balance – regulatory basis for the year then ended in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.

Emphasis of a matter

As discussed in Note A, the financial statements present only the internal school funds of the Williamson County Board of Education and are not intended to present fairly the financial position of Williamson County, as of June 30, 2014 or the changes in financial position of Williamson County, for the year ended June 30, 2014, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the combined and individual fund balance sheets – regulatory basis of Williamson County School’s Internal School Funds, as of June 30, 2014, and the related combined and individual fund statements of revenues and expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Williamson County School’s Internal School Funds financial statements. The accompanying financial information listed in the table of contents as supplementary information, is presented for purposes of additional analysis and is not a required part of the basic financial statements – regulatory basis of the schools. As described in Note D of the financial statements, the supplementary information is prepared by Williamson County School’s Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental information is fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated, November 19, 2014, on our consideration of the Williamson County School's Internal School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Williamson County School's Internal School Funds internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Matlock Clements, P.C." The signature is written in a cursive, flowing style.

Matlock Clements, P.C.
Murfreesboro, Tennessee
November 19, 2014

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Brentwood High School	Centennial High School	Fairview High School	Franklin High School	Independence High School	Middle College High School	Page High School	Ravenwood High School
ASSETS								
Cash on Hand	\$ 50	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -
Cash in Bank-Checking	660,275	262,134	165,461	430,585	243,503	36,324	224,613	334,515
Cash in Bank-Savings	-	-	22,880	-	-	24,427	-	-
Total Assets	\$ 660,325	\$ 262,134	\$ 188,341	\$ 430,640	\$ 243,503	\$ 60,751	\$ 224,613	\$ 334,515
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 1,590	\$ -	\$ -	\$ 50	\$ 1,946	\$ 268	\$ 2,340	\$ 60,520
Total Liabilities	\$ 1,590	\$ -	\$ -	\$ 50	\$ 1,946	\$ 268	\$ 2,340	\$ 60,520
Fund Balances:								
General Fund:								
Unassigned	\$ 186,150	\$ 47,477	\$ 20,120	\$ 94,195	\$ 47,430	\$ 25,853	\$ 85,141	\$ 28,141
Total General Fund	\$ 186,150	\$ 47,477	\$ 20,120	\$ 94,195	\$ 47,430	\$ 25,853	\$ 85,141	\$ 28,141
Restricted Fund:								
Restricted	\$ 30,041	\$ 7,610	\$ 12,366	\$ 33,611	\$ 8,985	\$ 25,845	\$ 807	\$ 14,873
Assigned	442,544	207,393	155,855	302,784	185,142	8,785	136,325	230,981
Unassigned	-	(346)	-	-	-	-	-	-
Total Restricted Fund	\$ 472,585	\$ 214,657	\$ 168,221	\$ 336,395	\$ 194,127	\$ 34,630	\$ 137,132	\$ 245,854
Total Fund Balances	\$ 658,735	\$ 262,134	\$ 188,341	\$ 430,590	\$ 241,557	\$ 60,483	\$ 222,273	\$ 273,995
Total Liabilities and Fund Balances	\$ 660,325	\$ 262,134	\$ 188,341	\$ 430,640	\$ 243,503	\$ 60,751	\$ 224,613	\$ 334,515

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Summit High School	Brentwood Middle School	Fairview Middle School	Grassland Middle School	Heritage Middle School	Page Middle School	Spring Station Middle School	Sunset Middle School
ASSETS								
Cash on Hand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash in Bank-Checking	158,780	236,949	80,070	206,209	122,382	138,208	133,914	100,413
Cash in Bank-Savings	-	-	-	-	-	-	-	-
Total Assets	\$ 158,780	\$ 236,949	\$ 80,070	\$ 206,209	\$ 122,382	\$ 138,208	\$ 133,914	\$ 100,413
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	\$ -	\$ 1,713	\$ -	\$ 181	\$ -	\$ 595	\$ -
Total Liabilities	\$ -	\$ -	\$ 1,713	\$ -	\$ 181	\$ -	\$ 595	\$ -
Fund Balances:								
General Fund:								
Unassigned	\$ 19,674	\$ 159,669	\$ 18,613	\$ 79,838	\$ 36,477	\$ 51,728	\$ 38,619	\$ 24,538
Total General Fund	\$ 19,674	\$ 159,669	\$ 18,613	\$ 79,838	\$ 36,477	\$ 51,728	\$ 38,619	\$ 24,538
Restricted Fund:								
Restricted	\$ 8,621	\$ 27,326	\$ 7,597	\$ 26,870	\$ 4,106	\$ 30,299	\$ 3,831	\$ 2,108
Assigned	130,485	49,954	52,147	99,501	81,618	56,181	90,869	73,767
Unassigned	-	-	-	-	-	-	-	-
Total Restricted Fund	\$ 139,106	\$ 77,280	\$ 59,744	\$ 126,371	\$ 85,724	\$ 86,480	\$ 94,700	\$ 75,875
Total Fund Balances	\$ 158,780	\$ 236,949	\$ 78,357	\$ 206,209	\$ 122,201	\$ 138,208	\$ 133,319	\$ 100,413
Total Liabilities and Fund Balances	\$ 158,780	\$ 236,949	\$ 80,070	\$ 206,209	\$ 122,382	\$ 138,208	\$ 133,914	\$ 100,413

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Woodland Middle School	Allendale Elementary School	Bethesda Elementary School	Chapman's Retreat Elementary School	Clovercroft Elementary School	College Grove Elementary School	Crockett Elementary School
ASSETS							
Cash on Hand	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ 33
Cash in Bank-Checking	122,179	97,806	42,715	78,774	53,535	45,392	49,618
Cash in Bank-Savings	-	-	-	-	-	-	-
Total Assets	\$ 122,179	\$ 97,806	\$ 42,715	\$ 78,774	\$ 53,563	\$ 45,392	\$ 49,651
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:							
General Fund:							
Unassigned	\$ 411	\$ 33,729	\$ 32,842	\$ 54,627	\$ 16,634	\$ 19,618	\$ 31,899
Total General Fund	\$ 411	\$ 33,729	\$ 32,842	\$ 54,627	\$ 16,634	\$ 19,618	\$ 31,899
Restricted Fund:							
Restricted	\$ 1,878	\$ 30,393	\$ 3,755	\$ 6,789	\$ 19,620	\$ 20,230	\$ 408
Assigned	119,890	33,555	6,118	17,358	17,309	5,544	17,344
Unassigned	-	-	-	-	-	-	-
Total Restricted Fund	\$ 121,768	\$ 63,948	\$ 9,873	\$ 24,147	\$ 36,929	\$ 25,774	\$ 17,752
Total Fund Balances	\$ 122,179	\$ 97,677	\$ 42,715	\$ 78,774	\$ 53,563	\$ 45,392	\$ 49,651
Total Liabilities and Fund Balances	\$ 122,179	\$ 97,806	\$ 42,715	\$ 78,774	\$ 53,563	\$ 45,392	\$ 49,651

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Edmondson Elementary School	Fairview Elementary School	Grassland Elementary School	Heritage Elementary School	Hillsboro Elem. & Middle School	Hunters Bend Elementary School	Kenrose Elementary School	Lipscomb Elementary School
ASSETS								
Cash on Hand	\$ 1,113	\$ -	\$ -	\$ 673	\$ -	\$ 200	\$ 100	\$ -
Cash in Bank-Checking	41,730	21,639	52,695	87,330	93,870	36,000	91,815	80,014
Cash in Bank-Savings	-	-	-	-	-	-	-	-
Total Assets	\$ 42,843	\$ 21,639	\$ 52,695	\$ 88,003	\$ 93,870	\$ 36,200	\$ 91,915	\$ 80,014
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	\$ 3	\$ -	\$ -	\$ 20	\$ 269	\$ -	\$ -
Total Liabilities	\$ -	\$ 3	\$ -	\$ -	\$ 20	\$ 269	\$ -	\$ -
Fund Balances:								
General Fund:								
Unassigned	\$ 31,911	\$ 9,639	\$ 41,019	\$ 62,100	\$ 24,315	\$ 24,018	\$ 38,563	\$ 44,871
Total General Fund	\$ 31,911	\$ 9,639	\$ 41,019	\$ 62,100	\$ 24,315	\$ 24,018	\$ 38,563	\$ 44,871
Restricted Fund:								
Restricted	\$ 3,606	\$ 7,725	\$ 2,357	\$ 8,787	\$ 7,376	\$ 6,333	\$ 1,158	\$ 3,451
Assigned	7,326	4,272	9,319	17,116	62,159	5,580	52,194	31,692
Unassigned	-	-	-	-	-	-	-	-
Total Restricted Fund	\$ 10,932	\$ 11,997	\$ 11,676	\$ 25,903	\$ 69,535	\$ 11,913	\$ 53,352	\$ 35,143
Total Fund Balances	\$ 42,843	\$ 21,636	\$ 52,695	\$ 88,003	\$ 93,850	\$ 35,931	\$ 91,915	\$ 80,014
Total Liabilities and Fund Balances	\$ 42,843	\$ 21,639	\$ 52,695	\$ 88,003	\$ 93,870	\$ 36,200	\$ 91,915	\$ 80,014

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Longview Elementary School	Nolensville Elementary School	Oak View Elementary School	Pearre Creek Elementary School	Scales Elementary School	Sunset Elementary School	Trinity Elementary School
ASSETS							
Cash on Hand	\$ -	\$ -	\$ -	\$ 1,663	\$ -	\$ -	\$ -
Cash in Bank-Checking	52,633	206,197	74,094	26,222	33,997	49,349	28,595
Cash in Bank-Savings	-	-	-	-	-	-	-
Total Assets	\$ 52,633	\$ 206,197	\$ 74,094	\$ 27,885	\$ 33,997	\$ 49,349	\$ 28,595
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:							
General Fund:							
Unassigned	\$ 35,883	\$ 82,134	\$ 22,678	\$ 17,380	\$ 10,999	\$ 25,120	\$ 15,881
Total General Fund	\$ 35,883	\$ 82,134	\$ 22,678	\$ 17,380	\$ 10,999	\$ 25,120	\$ 15,881
Restricted Fund:							
Restricted	\$ 6,964	\$ 38,906	\$ 263	\$ 854	\$ 3,969	\$ 63	\$ 8,089
Assigned	8,866	85,157	51,153	9,651	19,029	24,166	4,625
Unassigned	-	-	-	-	-	-	-
Total Restricted Fund	\$ 15,830	\$ 124,063	\$ 51,416	\$ 10,505	\$ 22,998	\$ 24,229	\$ 12,714
Total Fund Balances	\$ 51,713	\$ 206,197	\$ 74,094	\$ 27,885	\$ 33,997	\$ 49,349	\$ 28,595
Total Liabilities and Fund Balances	\$ 52,633	\$ 206,197	\$ 74,094	\$ 27,885	\$ 33,997	\$ 49,349	\$ 28,595

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2014**

	Walnut Grove Elementary School	Westwood Elementary School	Winstead Elementary School	Total
ASSETS				
Cash on Hand	\$ -	\$ -	\$ -	3,915
Cash in Bank-Checking	49,838	11,295	68,447	5,130,114
Cash in Bank-Savings	-	-	-	47,307
Total Assets	\$ 49,838	\$ 11,295	\$ 68,447	\$ 5,181,336
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 70,544
Total Liabilities	\$ -	\$ -	\$ -	\$ 70,544
Fund Balances:				
General Fund:				
Unassigned	\$ 35,390	\$ 8,175	\$ 32,350	\$ 1,715,849
Total General Fund	\$ 35,390	\$ 8,175	\$ 32,350	\$ 1,715,849
Restricted Fund:				
Restricted	\$ 3,547	\$ 453	\$ 266	\$ 432,136
Assigned	10,901	2,667	35,831	2,963,153
Unassigned	-	-	-	(346)
Total Restricted Fund	\$ 14,448	\$ 3,120	\$ 36,097	\$ 3,394,943
Total Fund Balances	\$ 49,838	\$ 11,295	\$ 68,447	\$ 5,110,792
Total Liabilities and Fund Balances	\$ 49,838	\$ 11,295	\$ 68,447	\$ 5,181,336

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Brentwood High School	Centennial High School	Fairview High School	Franklin High School	Independence High School	Middle College High School	Page High School	Ravenwood High School
Fund Balances, July 1, 2013	\$ 640,636	\$ 236,601	\$ 130,171	\$ 424,903	\$ 265,303	\$ 57,048	\$ 184,895	\$ 306,162
Prior Period Adjustments	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	\$ 640,636	\$ 236,601	\$ 130,171	\$ 424,903	\$ 265,303	\$ 57,048	\$ 184,895	\$ 306,162
Revenues	\$ 1,290,751	\$ 752,574	\$ 502,665	\$ 871,541	\$ 773,050	\$ 28,393	\$ 392,665	\$ 1,332,460
Expenditures	1,272,652	727,041	444,495	865,854	796,796	24,958	355,287	1,364,627
Excess of Revenues Over (Under) Expenditures	\$ 18,099	\$ 25,533	\$ 58,170	\$ 5,687	\$ (23,746)	\$ 3,435	\$ 37,378	\$ (32,167)
Other Financing Sources (Uses):								
Operating Transfers In	\$ 31,828	\$ 16,811	\$ 8,747	\$ 23,597	\$ 24,618	\$ 1,602	\$ 4,587	\$ 29,306
Operating Transfers Out	(31,828)	(16,811)	(8,747)	(23,597)	(24,618)	(1,602)	(4,587)	(29,306)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 18,099	\$ 25,533	\$ 58,170	\$ 5,687	\$ (23,746)	\$ 3,435	\$ 37,378	\$ (32,167)
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30, 2014	\$ 658,735	\$ 262,134	\$ 188,341	\$ 430,590	\$ 241,557	\$ 60,483	\$ 222,273	\$ 273,995

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Summit High School	Brentwood Middle School	Fairview Middle School	Grassland Middle School	Heritage Middle School	Page Middle School	Spring Station Middle School	Sunset Middle School
Fund Balances, July 1, 2013	\$ 113,670	\$ 258,106	\$ 61,311	\$ 168,782	\$ 103,437	\$ 98,260	\$ 110,982	\$ 114,385
Prior Period Adjustments	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	\$ 113,670	\$ 258,106	\$ 61,311	\$ 168,782	\$ 103,437	\$ 98,260	\$ 110,982	\$ 114,385
Revenues	\$ 569,495	\$ 401,150	\$ 254,787	\$ 202,439	\$ 233,831	\$ 375,893	\$ 383,905	\$ 270,767
Expenditures	524,385	422,307	237,741	165,012	215,067	335,945	361,568	284,739
Excess of Revenues Over (Under) Expenditures	\$ 45,110	\$ (21,157)	\$ 17,046	\$ 37,427	\$ 18,764	\$ 39,948	\$ 22,337	\$ (13,972)
Other Financing Sources (Uses):								
Operating Transfers In	\$ 11,938	\$ -	\$ 2,995	\$ 140	\$ 4,492	\$ 381	\$ 7,557	\$ 2,556
Operating Transfers Out	(11,938)	-	(2,995)	(140)	(4,492)	(381)	(7,557)	(2,556)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 45,110	\$ (21,157)	\$ 17,046	\$ 37,427	\$ 18,764	\$ 39,948	\$ 22,337	\$ (13,972)
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30, 2014	\$ 158,780	\$ 236,949	\$ 78,357	\$ 206,209	\$ 122,201	\$ 138,208	\$ 133,319	\$ 100,413

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Woodland Middle School	Allendale Elementary School	Bethesda Elementary School	Chapman's Retreat Elementary School	Clovercroft Elementary School	College Grove Elementary School	Crockett Elementary School
Fund Balances, July 1, 2013	\$ 146,412	\$ 74,104	\$ 42,167	\$ 84,077	\$ 48,983	\$ 29,529	\$ 82,677
Prior Period Adjustments	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	\$ 146,412	\$ 74,104	\$ 42,167	\$ 84,077	\$ 48,983	\$ 29,529	\$ 82,677
Revenues	\$ 349,276	\$ 175,718	\$ 136,026	\$ 88,738	\$ 282,072	\$ 58,635	\$ 190,541
Expenditures	373,509	152,145	135,478	94,041	277,492	42,772	223,567
Excess of Revenues Over (Under) Expenditures	\$ (24,233)	\$ 23,573	\$ 548	\$ (5,303)	\$ 4,580	\$ 15,863	\$ (33,026)
Other Financing Sources (Uses):							
Operating Transfers In	\$ 750	\$ 754	\$ 322	\$ -	\$ 1,588	\$ 20	\$ -
Operating Transfers Out	(750)	(754)	(322)	-	(1,588)	(20)	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (24,233)	\$ 23,573	\$ 548	\$ (5,303)	\$ 4,580	\$ 15,863	\$ (33,026)
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30, 2014	\$ 122,179	\$ 97,677	\$ 42,715	\$ 78,774	\$ 53,563	\$ 45,392	\$ 49,651

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Edmondson Elementary School	Fairview Elementary School	Grassland Elementary School	Heritage Elementary School	Hillsboro Elem. & Middle School	Hunters Bend Elementary School	Kenrose Elementary School
Fund Balances, July 1, 2013	\$ 40,152	\$ 27,284	\$ 61,998	\$ 92,721	\$ 107,617	\$ 31,735	\$ 88,011
Prior Period Adjustments	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	\$ 40,152	\$ 27,284	\$ 61,998	\$ 92,721	\$ 107,617	\$ 31,735	\$ 88,011
Revenues	\$ 165,087	\$ 78,326	\$ 70,372	\$ 102,151	\$ 195,856	\$ 109,416	\$ 258,735
Expenditures	162,396	83,974	79,675	106,869	209,623	105,220	254,831
Excess of Revenues Over (Under) Expenditures	\$ 2,691	\$ (5,648)	\$ (9,303)	\$ (4,718)	\$ (13,767)	\$ 4,196	\$ 3,904
Other Financing Sources (Uses):							
Operating Transfers In	\$ 179	\$ 32	\$ 512	\$ 1,532	\$ 9,868	\$ 2,122	\$ 184
Operating Transfers Out	(179)	(32)	(512)	(1,532)	(9,868)	(2,122)	(184)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 2,691	\$ (5,648)	\$ (9,303)	\$ (4,718)	\$ (13,767)	\$ 4,196	\$ 3,904
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30, 2014	\$ 42,843	\$ 21,636	\$ 52,695	\$ 88,003	\$ 93,850	\$ 35,931	\$ 91,915

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Lipscomb Elementary School	Longview Elementary School	Nolensville Elementary School	Oak View Elementary School	Pearre Creek Elementary School	Scales Elementary School	Sunset Elementary School
Fund Balances, July 1, 2013	\$ 75,989	\$ 34,174	\$ 101,711	\$ 82,010	\$ 22,228	\$ 32,274	\$ 124,710
Prior Period Adjustments	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	\$ 75,989	\$ 34,174	\$ 101,711	\$ 82,010	\$ 22,228	\$ 32,274	\$ 124,710
Revenues	\$ 212,727	\$ 102,780	\$ 297,085	\$ 134,058	\$ 109,820	\$ 110,299	\$ 164,842
Expenditures	208,702	85,241	192,599	141,974	104,163	108,576	240,203
Excess of Revenues Over (Under) Expenditures	\$ 4,025	\$ 17,539	\$ 104,486	\$ (7,916)	\$ 5,657	\$ 1,723	\$ (75,361)
Other Financing Sources (Uses):							
Operating Transfers In	\$ 559	\$ 7,098	\$ 1,644	\$ -	\$ 1,169	\$ 5,101	\$ -
Operating Transfers Out	(559)	(7,098)	(1,644)	-	(1,169)	(5,101)	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 4,025	\$ 17,539	\$ 104,486	\$ (7,916)	\$ 5,657	\$ 1,723	\$ (75,361)
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30, 2014	\$ 80,014	\$ 51,713	\$ 206,197	\$ 74,094	\$ 27,885	\$ 33,997	\$ 49,349

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2014**

	Trinity Elementary School	Walnut Grove Elementary School	Westwood Elementary School	Winstead Elementary School	Total
Fund Balances, July 1, 2013	\$ 25,867	\$ 49,041	\$ 12,810	\$ 60,411	\$ 4,853,344
Prior Period Adjustments	-	-	-	-	-
Adjusted Fund Balances, July 1, 2013	<u>\$ 25,867</u>	<u>\$ 49,041</u>	<u>\$ 12,810</u>	<u>\$ 60,411</u>	<u>\$ 4,853,344</u>
Revenues	\$ 73,174	\$ 130,923	\$ 93,821	\$ 109,848	\$ 12,436,692
Expenditures	<u>70,446</u>	<u>130,126</u>	<u>95,336</u>	<u>101,812</u>	<u>12,179,244</u>
Excess of Revenues Over (Under) Expenditures	\$ 2,728	\$ 797	\$ (1,515)	\$ 8,036	\$ 257,448
Other Financing Sources (Uses):					
Operating Transfers In	\$ -	\$ 308	\$ 29	\$ -	\$ 204,926
Operating Transfers Out	<u>-</u>	<u>(308)</u>	<u>(29)</u>	<u>-</u>	<u>(204,926)</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 2,728</u>	<u>\$ 797</u>	<u>\$ (1,515)</u>	<u>\$ 8,036</u>	<u>\$ 257,448</u>
Residual Equity Transfers in (Out)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances, June 30, 2014	<u><u>\$ 28,595</u></u>	<u><u>\$ 49,838</u></u>	<u><u>\$ 11,295</u></u>	<u><u>\$ 68,447</u></u>	<u><u>\$ 5,110,792</u></u>

The accompanying notes are an integral part of these financial statements.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014**

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

Note A – Summary of Significant Accounting Policies

1. Financial Reporting Entity

This report includes only the internal school funds of Williamson County Schools. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds;
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

2. Other Comprehensive Basis of Accounting (OCBOA)

The accounting and financial reporting requirements for internal school funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*, issued by the Tennessee Department of Education. The requirements established in the *Tennessee Internal School Uniform Accounting Policy Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

Note A – Summary of Significant Accounting Policies – (Continued)

2. Other Comprehensive Basis of Accounting (OCBOA) – (Continued)

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted “accounts” is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding “fund balance” is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

3. Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

4. Fund Structure

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund’s assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

Note A – Summary of Significant Accounting Policies – (Continued)

4. Fund Structure – (Continued)

General Fund

The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

Restricted Fund

The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

5. Inventory

Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements.

In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

6. Fund Balances

Nonspendable Fund Balance

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

Restricted Fund Balance

Fund balances reported as restricted in the accompanying financial statements are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

When both restricted and unrestricted resources are available for us, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

Assigned Fund Balance

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned

WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

Note A – Summary of Significant Accounting Policies – (Continued)

6. Fund Balances – (Continued)

because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

Unassigned Fund Balance

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund. When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

The fund balance detail for Williamson County Schools is reflected in Table 1, located after Note F. Additional detail is provided on the individual school financial statements.

Note B – Deposits

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

Legal Provisions

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

Note C- Capital Assets

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

Note D- Supplementary Information

All information contained in the section of this report under the table of contents heading of Supplementary information was subjected to the same audit standards as the combined and individual financial statements and was prepared in conformity with the accounting practices prescribed by the Tennessee Internal School Uniform Policy Manual, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Note E- Deficit Restricted Fund Balances

One school ended the year with a deficit balance in restricted funds. The school and restricted funds were as follows:

Centennial High School	Art Club	\$(31)
	Band	\$(315)

Note F- Subsequent Events

Subsequent events have been evaluated through November 19, 2014, the date which the financial statements were available to be issued.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

(Table 1 - Fund Balance Detail)

	Brentwood High School		Centennial High School		Fairview High School		Franklin High School		Independence High School		Middle College High School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	5,141	-	1,382	-	2,353	-	8,363	-	1,133	-	1,417
Grant Funds	-	-	-	121	-	5,627	-	1,550	-	157	-	24,428
Other Purposes	-	24,900	-	6,107	-	4,386	-	23,698	-	7,695	-	-
Assigned to:												
Athletic Accounts	-	220,620	-	76,704	-	93,429	-	120,695	-	77,288	-	-
Class Accounts	-	31,462	-	-	-	4,433	-	-	-	-	-	-
Club Accounts	-	26,915	-	37,700	-	16,722	-	48,581	-	59,042	-	-
Other Accounts	-	163,547	-	92,989	-	41,271	-	133,508	-	48,812	-	8,785
Unassigned:	<u>186,150</u>	<u>-</u>	<u>47,477</u>	<u>(346)</u>	<u>20,120</u>	<u>-</u>	<u>94,195</u>	<u>-</u>	<u>47,430</u>	<u>-</u>	<u>25,853</u>	<u>-</u>
Total Fund Balances:	<u>\$ 186,150</u>	<u>\$ 472,585</u>	<u>\$ 47,477</u>	<u>\$ 214,657</u>	<u>\$ 20,120</u>	<u>\$ 168,221</u>	<u>\$ 94,195</u>	<u>\$ 336,395</u>	<u>\$ 47,430</u>	<u>\$ 194,127</u>	<u>\$ 25,853</u>	<u>\$ 34,630</u>

	Page High School		Ravenwood High School		Summit High School		Brentwood Middle School		Fairview Middle School		Grassland Middle School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	807	-	226	-	6,282	-	11,570	-	4,020	-	-
Grant Funds	-	-	-	2,131	-	2,339	-	760	-	2,696	-	11
Other Purposes	-	-	-	12,516	-	-	-	14,996	-	881	-	26,859
Assigned to:												
Athletic Accounts	-	62,683	-	89,428	-	52,885	-	16,550	-	26,802	-	65,471
Class Accounts	-	574	-	20,941	-	25,888	-	-	-	-	-	-
Club Accounts	-	28,434	-	31,837	-	-	-	2,239	-	4,338	-	13,296
Other Accounts	-	44,634	-	88,775	-	51,712	-	31,165	-	21,007	-	20,734
Unassigned:	<u>85,141</u>	<u>-</u>	<u>28,141</u>	<u>-</u>	<u>19,674</u>	<u>-</u>	<u>159,669</u>	<u>-</u>	<u>18,613</u>	<u>-</u>	<u>79,838</u>	<u>-</u>
Total Fund Balances:	<u>\$ 85,141</u>	<u>\$ 137,132</u>	<u>\$ 28,141</u>	<u>\$ 245,854</u>	<u>\$ 19,674</u>	<u>\$ 139,106</u>	<u>\$ 159,669</u>	<u>\$ 77,280</u>	<u>\$ 18,613</u>	<u>\$ 59,744</u>	<u>\$ 79,838</u>	<u>\$ 126,371</u>

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

(Table 1 - Fund Balance Detail) - (Continued)

	<u>Heritage Middle</u>		<u>Page Middle School</u>		<u>Spring Station Middle</u>		<u>Sunset Middle School</u>		<u>Woodland Middle</u>		<u>Allendale Elementary</u>	
	<u>School</u>		<u>School</u>		<u>School</u>		<u>School</u>		<u>School</u>		<u>School</u>	
	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	3,584	-	1,837	-	3,287	-	782	-	1,035	-	1,226
Grant Funds	-	-	-	1,168	-	544	-	-	-	-	-	45
Other Purposes	-	522	-	27,294	-	-	-	1,326	-	843	-	29,122
Assigned to:												
Athletic Accounts	-	67,056	-	31,271	-	55,002	-	34,550	-	44,843	-	-
Class Accounts	-	-	-	-	-	5,621	-	-	-	-	-	-
Club Accounts	-	3,098	-	8,698	-	2,321	-	7,636	-	5,806	-	-
Other Accounts	-	11,464	-	16,212	-	27,925	-	31,581	-	69,241	-	33,555
Unassigned:	<u>36,477</u>	<u>-</u>	<u>51,728</u>	<u>-</u>	<u>38,619</u>	<u>-</u>	<u>24,538</u>	<u>-</u>	<u>411</u>	<u>-</u>	<u>33,729</u>	<u>-</u>
Total Fund Balances:	<u>\$ 36,477</u>	<u>\$ 85,724</u>	<u>\$ 51,728</u>	<u>\$ 86,480</u>	<u>\$ 38,619</u>	<u>\$ 94,700</u>	<u>\$ 24,538</u>	<u>\$ 75,875</u>	<u>\$ 411</u>	<u>\$ 121,768</u>	<u>\$ 33,729</u>	<u>\$ 63,948</u>

	<u>Bethesda Elementary</u>		<u>Chapman's Retreat</u>		<u>Clovercroft</u>		<u>College Grove</u>		<u>Crockett Elementary</u>		<u>Edmondson</u>	
	<u>School</u>		<u>Elementary School</u>		<u>Elementary School</u>		<u>Elementary School</u>		<u>School</u>		<u>Elementary School</u>	
	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	560	-	1,357	-	-	-	579	-	149	-	1,667
Grant Funds	-	800	-	33	-	-	-	6	-	-	-	70
Other Purposes	-	2,395	-	5,399	-	19,620	-	19,645	-	259	-	1,869
Assigned to:												
Athletic Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Club Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Other Accounts	-	6,118	-	17,358	-	17,309	-	5,544	-	17,344	-	7,326
Unassigned:	<u>32,842</u>	<u>-</u>	<u>54,627</u>	<u>-</u>	<u>16,634</u>	<u>-</u>	<u>19,618</u>	<u>-</u>	<u>31,899</u>	<u>-</u>	<u>31,911</u>	<u>-</u>
Total Fund Balances:	<u>\$ 32,842</u>	<u>\$ 9,873</u>	<u>\$ 54,627</u>	<u>\$ 24,147</u>	<u>\$ 16,634</u>	<u>\$ 36,929</u>	<u>\$ 19,618</u>	<u>\$ 25,774</u>	<u>\$ 31,899</u>	<u>\$ 17,752</u>	<u>\$ 31,911</u>	<u>\$ 10,932</u>

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

(Table 1 - Fund Balance Detail) - (Continued)

	Fairview Elementary School		Grassland Elementary School		Heritage Elementary School		Hillsboro Elementary and Middle School		Hunters Bend Elementary School		Kenrose Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	64	-	850	-	3,240	-	6,600	-	4,197	-	-
Grant Funds	-	2	-	1,507	-	5	-	305	-	-	-	2
Other Purposes	-	7,659	-	-	-	5,542	-	471	-	2,136	-	1,156
Assigned to:												
Athletic Accounts	-	-	-	-	-	-	-	23,884	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Club Accounts	-	-	-	-	-	-	-	3,565	-	-	-	-
Other Accounts	-	4,272	-	9,319	-	17,116	-	34,710	-	5,580	-	52,194
Unassigned:	9,639	-	41,019	-	62,100	-	24,315	-	24,018	-	38,563	-
Total Fund Balances:	<u>\$ 9,639</u>	<u>\$ 11,997</u>	<u>\$ 41,019</u>	<u>\$ 11,676</u>	<u>\$ 62,100</u>	<u>\$ 25,903</u>	<u>\$ 24,315</u>	<u>\$ 69,535</u>	<u>\$ 24,018</u>	<u>\$ 11,913</u>	<u>\$ 38,563</u>	<u>\$ 53,352</u>

	Lipscomb Elementary School		Logview Elementary School		Nolensville Elementary School		Oak View Elementary School		Pearre Creek Elementary School		Scales Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:												
Nonspendable:												
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:												
BEP Funds	-	902	-	1,965	-	603	-	-	-	189	-	1,318
Grant Funds	-	-	-	1,724	-	7	-	-	-	41	-	418
Other Purposes	-	2,549	-	3,275	-	38,296	-	263	-	624	-	2,233
Assigned to:												
Athletic Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Club Accounts	-	-	-	-	-	1,860	-	-	-	-	-	-
Other Accounts	-	31,692	-	8,866	-	83,297	-	51,153	-	9,651	-	19,029
Unassigned:	44,871	-	35,883	-	82,134	-	22,678	-	17,380	-	10,999	-
Total Fund Balances:	<u>\$ 44,871</u>	<u>\$ 35,143</u>	<u>\$ 35,883</u>	<u>\$ 15,830</u>	<u>\$ 82,134</u>	<u>\$ 124,063</u>	<u>\$ 22,678</u>	<u>\$ 51,416</u>	<u>\$ 17,380</u>	<u>\$ 10,505</u>	<u>\$ 10,999</u>	<u>\$ 22,998</u>

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS

(Table 1 - Fund Balance Detail) - (Continued) FOR THE YEAR ENDED JUNE 30, 2014

	Sunset Elementary School		Trinity Elementary School		Walnut Grove Elementary School		Westwood Elementary School		Winstead Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:										
Nonspendable:										
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:										
BEP Funds	-	-	-	396	-	984	-	104	-	-
Grant Funds	-	-	-	17	-	-	-	29	-	-
Other Purposes	-	63	-	7,676	-	2,563	-	320	-	266
Assigned to:										
Athletic Accounts	-	-	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-
Club Accounts	-	-	-	-	-	-	-	-	-	-
Other Accounts	-	24,166	-	4,625	-	10,901	-	2,667	-	35,831
Unassigned:	<u>25,120</u>	<u>-</u>	<u>15,881</u>	<u>-</u>	<u>35,390</u>	<u>-</u>	<u>8,175</u>	<u>-</u>	<u>32,350</u>	<u>-</u>
Total Fund Balances:	<u>\$ 25,120</u>	<u>\$ 24,229</u>	<u>\$ 15,881</u>	<u>\$ 12,714</u>	<u>\$ 35,390</u>	<u>\$ 14,448</u>	<u>\$ 8,175</u>	<u>\$ 3,120</u>	<u>\$ 32,350</u>	<u>\$ 36,097</u>

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 50	\$ 186,100	\$ -	\$ -	\$ -	\$ -	\$ 186,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,150	\$ 186,150	\$ 186,150
Restricted Fund															
Athletic Accounts:															
Athletic Clubs	\$ -	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ 556	\$ -	\$ 556	\$ 556
Athletic Fundraisers	-	50,440	-	-	-	-	50,440	-	-	-	-	50,440	-	50,440	50,440
Athletics	-	130,481	-	-	-	-	130,481	-	-	-	-	130,481	-	130,481	130,481
Bowling	-	216	-	-	-	-	216	-	-	-	-	216	-	216	216
Cheerleader Fundraiser	-	27,343	-	-	-	-	27,343	-	-	-	-	27,343	-	27,343	27,343
Dance Team	-	8,966	-	-	-	-	8,966	-	-	-	-	8,966	-	8,966	8,966
Mat Girls	-	1,373	-	-	-	-	1,373	-	-	-	-	1,373	-	1,373	1,373
Soccer Operations Fund	-	12	-	-	-	-	12	-	-	-	-	12	-	12	12
Weight Room	-	1,233	-	-	-	-	1,233	-	-	-	-	1,233	-	1,233	1,233
Class Accounts:															
AP English	-	4,166	-	-	-	-	4,166	-	-	-	-	4,166	-	4,166	4,166
Chorus	-	20,453	-	-	-	-	20,453	-	-	-	-	20,453	-	20,453	20,453
Class of 2014	-	640	-	-	-	-	640	-	-	-	-	640	-	640	640
Fine Arts	-	1,240	-	-	-	-	1,240	-	-	-	-	1,240	-	1,240	1,240
Foreign Language	-	173	-	-	-	-	173	-	-	-	-	173	-	173	173
Math	-	1,624	-	-	-	-	1,624	-	-	-	-	1,624	-	1,624	1,624
Science	-	1,616	-	-	-	-	1,616	-	-	-	-	1,616	-	1,616	1,616
Social Studies	-	1,550	-	-	-	-	1,550	-	-	-	-	1,550	-	1,550	1,550
Club Accounts:															
Bike Club	-	72	-	-	-	-	72	-	-	-	-	72	-	72	72
Culinary Arts Club	-	1,127	-	-	-	-	1,127	-	-	-	-	1,127	-	1,127	1,127
DECA	-	4,305	-	-	-	-	4,305	-	-	-	-	4,305	-	4,305	4,305
FCA	-	612	-	-	-	-	612	-	-	-	-	612	-	612	612
Forensics	-	1,681	-	-	-	-	1,681	-	-	-	-	1,681	-	1,681	1,681
French Club	-	121	-	-	-	-	121	-	-	-	-	121	-	121	121
Gardening Club	-	7	-	-	-	-	7	-	-	-	-	7	-	7	7
German Club	-	913	-	-	-	-	913	-	-	-	-	913	-	913	913
Green Team Club	-	405	-	-	-	-	405	-	-	-	-	405	-	405	405
Interact	-	89	-	-	-	-	89	-	-	-	-	89	-	89	89
Key Club	-	523	-	-	-	-	523	-	-	-	-	523	-	523	523
Latin Club	-	51	-	-	-	-	51	-	-	-	-	51	-	51	51

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Literacy Club	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
Movement Club	-	90	-	-	-	-	90	-	-	-	-	90	-	90	90
Mu Alpha Theta	-	9,078	-	-	-	-	9,078	-	-	-	-	9,078	-	9,078	9,078
National English Honor Society	-	1,805	-	-	-	-	1,805	-	-	-	-	1,805	-	1,805	1,805
National Honor Society	-	1,960	-	-	-	-	1,960	-	-	-	-	1,960	-	1,960	1,960
Ping Pong Club	-	215	-	-	-	-	215	-	-	-	-	215	-	215	215
Red Cross Club	-	395	-	-	-	-	395	-	-	-	-	395	-	395	395
Rocket Club	-	42	-	-	-	-	42	-	-	-	-	42	-	42	42
Science National Honor Society	-	1,063	-	-	-	-	1,063	-	-	-	-	1,063	-	1,063	1,063
Science Olympiad Club	-	116	-	-	-	-	116	-	-	-	-	116	-	116	116
Spanish Club	-	403	-	-	-	-	403	-	-	-	-	403	-	403	403
Spanish Honor Society	-	62	-	-	-	-	62	-	-	-	-	62	-	62	62
United Way Club	-	79	-	-	-	-	79	-	-	-	-	79	-	79	79
World Vision Club	-	525	-	-	-	-	525	-	-	-	-	525	-	525	525
Youth in Government	-	1,076	-	-	-	-	1,076	-	-	-	-	1,076	-	1,076	1,076
Other Accounts:															
Annual	-	42,310	-	-	-	-	42,310	-	-	-	-	42,310	-	42,310	42,310
Band	-	6,297	-	-	-	-	6,297	-	-	-	-	6,297	-	6,297	6,297
Band Boosters	-	96	-	-	-	-	96	-	-	-	-	96	-	96	96
BEP Pooled	-	5,141	-	-	-	-	5,141	-	-	-	5,141	-	-	5,141	5,141
Best Buddies	-	1,283	-	-	-	-	1,283	-	-	-	-	1,283	-	1,283	1,283
Brentwood City Donation	-	24,900	-	-	-	-	24,900	-	-	-	24,900	-	-	24,900	24,900
Calculator Fund	-	1,263	-	-	-	-	1,263	-	-	-	-	1,263	-	1,263	1,263
Class Fees-Stein-Computer Apps	-	1	-	-	-	-	1	-	-	-	-	1	-	1	1
Class Fees-Stein-Personal Finance	-	210	-	-	-	-	210	-	-	-	-	210	-	210	210
Coordinated School Health	-	536	-	-	-	-	536	-	-	-	-	536	-	536	536
Donations	-	14,874	-	-	-	-	14,874	-	-	-	-	14,874	-	14,874	14,874
Faculty/Teacher Morale	-	1,640	-	-	-	-	1,640	-	-	-	-	1,640	-	1,640	1,640
Freshman Transition Academy	-	655	-	-	-	-	655	-	-	-	-	655	-	655	655
GSA	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
Guidance	-	13,214	-	-	-	-	13,214	-	-	-	-	13,214	-	13,214	13,214
Habitat House	-	847	-	-	-	-	847	-	-	-	-	847	-	847	847
Interscholastic Math League	-	90	-	-	-	-	90	-	-	-	-	90	-	90	90
Junior Class Prom	-	20,975	-	-	-	-	20,975	-	-	-	-	20,975	-	20,975	20,975
Library	-	579	-	-	-	-	579	-	-	-	-	579	-	579	579

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Newspaper	-	3,160	-	-	-	-	3,160	-	-	-	-	3,160	-	3,160	3,160
Quiz Bowl	-	77	-	-	-	-	77	-	-	-	-	77	-	77	77
Random Acts of Kindness	-	36	-	-	-	-	36	-	-	-	-	36	-	36	36
Recycling / Beautification	-	5,322	-	-	-	-	5,322	-	-	-	-	5,322	-	5,322	5,322
Restricted Fundraisers	-	962	-	-	-	-	962	-	-	-	-	962	-	962	962
Senior Graduation	-	7,791	-	-	-	-	7,791	-	-	-	-	7,791	-	7,791	7,791
Service Learning Store	-	6,950	-	-	-	-	6,950	-	-	-	-	6,950	-	6,950	6,950
SHINE	-	121	-	-	-	-	121	-	-	-	-	121	-	121	121
Special Education	-	1,113	-	-	-	-	1,113	-	-	-	-	1,113	-	1,113	1,113
Stars	-	1,070	-	-	-	-	1,070	-	-	-	-	1,070	-	1,070	1,070
Strings Program	-	37	-	-	-	-	37	-	-	-	-	37	-	37	37
Student Needs Fund	-	1,079	-	-	-	-	1,079	-	-	-	-	1,079	-	1,079	1,079
Student Senate	-	12,173	-	-	-	-	12,173	-	-	-	-	12,173	-	12,173	12,173
Teams-TSA Sci. Comp.	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10
Theatre	-	8,191	-	-	-	-	8,191	-	-	-	-	8,191	-	8,191	8,191
TTC - Dual Enrollment	-	296	-	-	-	-	296	-	-	-	-	296	-	296	296
TV Productions	-	10,173	-	-	-	-	10,173	-	-	-	-	10,173	-	10,173	10,173
Verizon Grant	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16
WCBOE - Flow Through	-	1,590	-	-	-	-	1,590	1,590	1,590	-	-	-	-	-	1,590
Total Restricted	\$ -	\$ 474,175	\$ -	\$ -	\$ -	\$ -	\$ 474,175	\$ 1,590	\$ 1,590	\$ -	\$ 30,041	\$ 442,544	\$ -	\$ 472,585	\$ 474,175
Total General and Restricted	\$ 50	\$ 660,275	\$ -	\$ -	\$ -	\$ -	\$ 660,325	\$ 1,590	\$ 1,590	\$ -	\$ 30,041	\$ 442,544	\$ 186,150	\$ 658,735	\$ 660,325

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 16,036				
Donations				22,734	-				
Fines, Fees, and Dues				7,543	-				
Instruction				-	20,982				
Interest				297	-				
Parking and Traffic				-	1,300				
Testing				161,784	162,055				
Vending				12,644	-				
Total General	\$ 173,458	\$ -	\$ 173,458	\$ 205,002	\$ 200,373	\$ 8,063	\$ -	\$ -	\$ 186,150
Restricted Fund									
Athletic Accounts:									
Athletic Clubs	\$ 1,150	\$ -	\$ 1,150	\$ 889	\$ 1,483	\$ -	\$ -	\$ -	\$ 556
Athletic Fundraisers	72,963	-	72,963	116,608	139,131	-	-	-	50,440
Athletics	125,892	-	125,892	313,870	309,281	-	-	-	130,481
Bowling	18	-	18	1,960	1,762	-	-	-	216
Cheerleader Fundraiser	33,003	-	33,003	42,706	48,366	-	-	-	27,343
Dance Team	5,361	-	5,361	20,564	16,959	-	-	-	8,966
Mat Girls	241	-	241	3,720	2,588	-	-	-	1,373
Soccer Operations Fund	3,901	-	3,901	2,175	6,064	-	-	-	12
Weight Room	1,233	-	1,233	-	-	-	-	-	1,233
Class Accounts:									
AP English	-	-	-	17,150	12,984	-	-	-	4,166
Chorus	-	-	-	-	-	20,453	-	-	20,453
Class of 2014	-	-	-	2,235	1,595	-	-	-	640
Fine Arts	-	-	-	18,242	17,002	-	-	-	1,240
Foreign Language	-	-	-	7,342	7,169	-	-	-	173
Math	-	-	-	14,655	13,031	-	-	-	1,624

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Science	-	-	-	31,633	30,017	-	-	-	1,616
Social Studies	-	-	-	10,319	8,769	-	-	-	1,550
Club Accounts:									
Art Honor Society	930	-	930	43	973	-	-	-	-
Bike Club	72	-	72	-	-	-	-	-	72
Culinary Arts Club	1,127	-	1,127	-	-	-	-	-	1,127
DECA	2,368	-	2,368	36,010	34,073	-	-	-	4,305
FCA	169	-	169	2,970	2,527	-	-	-	612
Forensics	2,137	-	2,137	14,955	15,411	-	-	-	1,681
French Club	121	-	121	-	-	-	-	-	121
Gardening Club	7	-	7	-	-	-	-	-	7
German Club	773	-	773	500	360	-	-	-	913
Green Team Club	405	-	405	-	-	-	-	-	405
Interact	2,005	-	2,005	169	2,085	-	-	-	89
Key Club	263	-	263	260	-	-	-	-	523
Kingsborough Club	426	-	426	300	726	-	-	-	-
Ladie Brumbies	166	-	166	-	166	-	-	-	-
Latin Club	38	-	38	515	502	-	-	-	51
Literacy Club	100	-	100	-	-	-	-	-	100
Movement Club	-	-	-	90	-	-	-	-	90
Mu Alpha Theta	7,281	-	7,281	15,003	13,206	-	-	-	9,078
National English Honor Society	1,682	-	1,682	1,100	977	-	-	-	1,805
National Honor Society	1,863	-	1,863	1,545	1,448	-	-	-	1,960
Ping Pong Club	215	-	215	-	-	-	-	-	215
Red Cross Club	60	-	60	354	19	-	-	-	395
Rocket Club	42	-	42	-	-	-	-	-	42
Science National Honor Society	2,767	-	2,767	-	1,704	-	-	-	1,063
Science Olympiad Club	750	-	750	1,370	2,004	-	-	-	116
Spanish Club	403	-	403	-	-	-	-	-	403
Spanish Honor Society	101	-	101	150	189	-	-	-	62

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
TN State Mu Alpha Theta	5,616	-	5,616	-	5,616	-	-	-	-
United Way Club	-	-	-	1,826	1,747	-	-	-	79
Vegetarian Club	14	-	14	234	248	-	-	-	-
World Vision Club	525	-	525	-	-	-	-	-	525
Youth in Government	153	-	153	61,265	60,342	-	-	-	1,076
Other Accounts:									
Academic Grants	395	-	395	-	395	-	-	-	-
Anatomy/Physiology	-	-	-	-	-	-	-	-	-
Annual	31,365	-	31,365	42,799	31,854	-	-	-	42,310
Band	892	-	892	35,085	29,680	-	-	-	6,297
Band Boosters	96	-	96	-	-	-	-	-	96
BEP Individual	-	-	-	10,420	8,345	-	2,075	-	-
BEP Pooled	4,676	-	4,676	6,890	8,500	2,075	-	-	5,141
Best Buddies	2,042	-	2,042	1,640	2,399	-	-	-	1,283
Brentwood City Donation	16,612	-	16,612	36,295	28,007	-	-	-	24,900
Calculator Fund	546	-	546	717	-	-	-	-	1,263
Choral Fundraiser	21,839	-	21,839	6,948	8,334	-	20,453	-	-
CHS Mini-Grant	-	-	-	985	985	-	-	-	-
Class Fees-Andersen, Brittany	23	-	23	-	-	-	23	-	-
Class Fees-AP Biology	508	-	508	-	-	-	508	-	-
Class Fees-AP Calculus	15	-	15	-	-	-	15	-	-
Class Fees-AP Environmental Scienc	20	-	20	-	-	-	20	-	-
Class Fees-AP Physics	327	-	327	-	-	-	327	-	-
Class Fees-AP Psychology	420	-	420	-	-	-	420	-	-
Class Fees-AP Statistics	169	-	169	-	-	-	169	-	-
Class Fees-AP-Art History	1	-	1	-	-	-	1	-	-
Class Fees-Bashore, Melissa	400	-	400	-	-	-	400	-	-
Class Fees-Bicsak, Amanda	227	-	227	-	-	-	227	-	-
Class Fees-Box, Randy	16	-	16	-	-	-	16	-	-
Class Fees-Bullard, Barbara	75	-	75	-	-	-	75	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Class Fees-Chemistry Fees	314	-	314	-	-	-	314	-	-
Class Fees-Chorus	510	-	510	-	-	-	510	-	-
Class Fees-Davis, Shannon	1,079	-	1,079	-	1,037	-	42	-	-
Class Fees-Dawson - Spanish	188	-	188	-	-	-	188	-	-
Class Fees-Ecology	16	-	16	-	-	-	16	-	-
Class Fees-Fugate, Glenda	66	-	66	-	-	-	66	-	-
Class Fees-Goldfarb, Susan	2	-	2	-	-	-	2	-	-
Class Fees-King, Dennis	122	-	122	-	-	-	122	-	-
Class Fees-Martinez, Emily	74	-	74	-	-	-	74	-	-
Class Fees-Math Fees	2,593	-	2,593	-	-	-	2,593	-	-
Class Fees-Physical Science	60	-	60	-	-	-	60	-	-
Class Fees-Physics	232	-	232	-	-	-	232	-	-
Class Fees-Popovich, Brian	386	-	386	-	-	-	386	-	-
Class Fees-Roa, Rebecca	132	-	132	-	-	-	132	-	-
Class Fees-Steffens, Keith	50	-	50	-	-	-	50	-	-
Class Fees-Stein-Computer Apps	-	-	-	425	424	-	-	-	1
Class Fees-Stein-Personal Finance	56	-	56	2,112	1,902	-	56	-	210
Class Fees-Thompson, Ron	135	-	135	-	-	-	135	-	-
Class Fees-Waddell, Katie	310	-	310	-	-	-	310	-	-
Class Fees-Wade, Belinda	74	-	74	-	-	-	74	-	-
Coordinated School Health	1,528	-	1,528	950	1,942	-	-	-	536
Destination Imagination	-	-	-	3,756	3,756	-	-	-	-
Donations	9,804	-	9,804	34,876	29,806	-	-	-	14,874
Drama	1,118	-	1,118	119	-	-	1,237	-	-
Faculty/Teacher Morale	1,800	-	1,800	1,978	2,138	-	-	-	1,640
Freshman Transition Academy	844	-	844	-	189	-	-	-	655
GSA	100	-	100	-	-	-	-	-	100
Guidance	12,777	-	12,777	14,265	13,828	-	-	-	13,214
Habitat House	6	-	6	10,447	9,606	-	-	-	847
Interscholastic Math League	21	-	21	525	456	-	-	-	90

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Junior Class Prom	15,041	-	15,041	24,700	18,766	-	-	-	20,975
Library	605	-	605	961	987	-	-	-	579
Lifetime Wellness	500	-	500	-	-	-	500	-	-
Newspaper	2,790	-	2,790	6,041	5,671	-	-	-	3,160
Quiz Bowl	17	-	17	150	90	-	-	-	77
Random Acts of Kindness	36	-	36	-	-	-	-	-	36
Recycling / Beautification	4,687	-	4,687	1,128	493	-	-	-	5,322
Restricted Fundraisers	962	-	962	-	-	-	-	-	962
Senior Graduation	7,984	-	7,984	27,348	27,541	-	-	-	7,791
Service Learning Store	4,773	-	4,773	24,188	22,011	-	-	-	6,950
SHINE	121	-	121	-	-	-	-	-	121
Special Education	125	-	125	1,080	92	-	-	-	1,113
Stars	153	-	153	1,202	285	-	-	-	1,070
Strings Program	-	-	-	100	63	-	-	-	37
Student Needs Fund	1,079	-	1,079	-	-	-	-	-	1,079
Student Senate	13,307	-	13,307	6,193	7,327	-	-	-	12,173
Teams-TSA Sci. Comp.	86	-	86	430	506	-	-	-	10
Theatre	9,148	-	9,148	25,909	28,103	1,237	-	-	8,191
TTC - Dual Enrollment	296	-	296	-	-	-	-	-	296
TV Productions	12,439	-	12,439	12,360	14,626	-	-	-	10,173
Verizon Grant	1,627	-	1,627	-	1,611	-	-	-	16
Total Restricted	\$ 467,178	\$ -	\$ 467,178	\$ 1,085,749	\$ 1,072,279	\$ 23,765	\$ 31,828	\$ -	\$ 472,585
Total General and Restricted	\$ 640,636	\$ -	\$ 640,636	\$ 1,290,751	\$ 1,272,652	\$ 31,828	\$ 31,828	\$ -	\$ 658,735

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 47,477	\$ -	\$ -	\$ -	\$ -	\$ 47,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,477	\$ 47,477	\$ 47,477
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 38,337	\$ -	\$ -	\$ -	\$ -	\$ 38,337	\$ -	\$ -	\$ -	\$ -	\$ 38,337	\$ -	\$ 38,337	\$ 38,337
Cheerleaders/Varsity	-	3,572	-	-	-	-	3,572	-	-	-	-	3,572	-	3,572	3,572
Cheerleading Basketball	-	3,098	-	-	-	-	3,098	-	-	-	-	3,098	-	3,098	3,098
Cheerleading Wrestling	-	150	-	-	-	-	150	-	-	-	-	150	-	150	150
Dance	-	3,080	-	-	-	-	3,080	-	-	-	-	3,080	-	3,080	3,080
Diamond Girls	-	103	-	-	-	-	103	-	-	-	-	103	-	103	103
Football Camp	-	208	-	-	-	-	208	-	-	-	-	208	-	208	208
Football Fundraising	-	23,897	-	-	-	-	23,897	-	-	-	-	23,897	-	23,897	23,897
Fr. Cheer - Basketball	-	4,259	-	-	-	-	4,259	-	-	-	-	4,259	-	4,259	4,259
Club Accounts:															
Art Club	-	(31)	-	-	-	-	(31)	-	-	-	-	-	(31)	(31)	(31)
FBLA	-	9	-	-	-	-	9	-	-	-	-	9	-	9	9
FCA	-	71	-	-	-	-	71	-	-	-	-	71	-	71	71
FCCLA	-	39	-	-	-	-	39	-	-	-	-	39	-	39	39
French National Honor Society	-	573	-	-	-	-	573	-	-	-	-	573	-	573	573
HOSA	-	3,294	-	-	-	-	3,294	-	-	-	-	3,294	-	3,294	3,294
Humanities Club	-	153	-	-	-	-	153	-	-	-	-	153	-	153	153
Math Club	-	347	-	-	-	-	347	-	-	-	-	347	-	347	347
Mu Alpha Theta	-	182	-	-	-	-	182	-	-	-	-	182	-	182	182
National Honor Society	-	827	-	-	-	-	827	-	-	-	-	827	-	827	827
Nat'l Tech. Honor Society	-	289	-	-	-	-	289	-	-	-	-	289	-	289	289
Rocket Club	-	329	-	-	-	-	329	-	-	-	-	329	-	329	329
ROTC	-	14,991	-	-	-	-	14,991	-	-	-	-	14,991	-	14,991	14,991
Share Club	-	125	-	-	-	-	125	-	-	-	-	125	-	125	125
Student Council	-	5,636	-	-	-	-	5,636	-	-	-	-	5,636	-	5,636	5,636
Thespian Society	-	2,498	-	-	-	-	2,498	-	-	-	-	2,498	-	2,498	2,498
VICA / Skills USA	-	951	-	-	-	-	951	-	-	-	-	951	-	951	951
Youth in Government	-	7,715	-	-	-	-	7,715	-	-	-	-	7,715	-	7,715	7,715
Other Accounts:															
AP Exams	-	5,896	-	-	-	-	5,896	-	-	-	-	5,896	-	5,896	5,896

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Annual/Yearbook	-	2,875	-	-	-	-	2,875	-	-	-	-	2,875	-	2,875	2,875
Art B	-	326	-	-	-	-	326	-	-	-	-	326	-	326	326
Band	-	(315)	-	-	-	-	(315)	-	-	-	-	-	(315)	(315)	(315)
Benefit Fund	-	353	-	-	-	-	353	-	-	-	-	353	-	353	353
Be The Change	-	216	-	-	-	-	216	-	-	-	-	216	-	216	216
BEP - Pooled	-	1,382	-	-	-	-	1,382	-	-	-	1,382	-	-	1,382	1,382
Best Buddies	-	818	-	-	-	-	818	-	-	-	-	818	-	818	818
Bookstore	-	10,035	-	-	-	-	10,035	-	-	-	-	10,035	-	10,035	10,035
Career & Tech Fees	-	322	-	-	-	-	322	-	-	-	-	322	-	322	322
CATI Grant	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4
CDC II	-	561	-	-	-	-	561	-	-	-	-	561	-	561	561
Care Academy	-	1,912	-	-	-	-	1,912	-	-	-	-	1,912	-	1,912	1,912
Childcare	-	26	-	-	-	-	26	-	-	-	-	26	-	26	26
Chorus	-	6	-	-	-	-	6	-	-	-	-	6	-	6	6
Coffee Cart	-	25	-	-	-	-	25	-	-	-	-	25	-	25	25
Cougar Closet	-	255	-	-	-	-	255	-	-	-	-	255	-	255	255
Cougar Summer Summit	-	781	-	-	-	-	781	-	-	-	-	781	-	781	781
Counseling	-	2,341	-	-	-	-	2,341	-	-	-	-	2,341	-	2,341	2,341
Crafts & Culinary	-	101	-	-	-	-	101	-	-	-	-	101	-	101	101
Diversity Program	-	40	-	-	-	-	40	-	-	-	-	40	-	40	40
English	-	900	-	-	-	-	900	-	-	-	-	900	-	900	900
Forensics	-	55	-	-	-	-	55	-	-	-	-	55	-	55	55
Freshman Academy	-	222	-	-	-	-	222	-	-	-	-	222	-	222	222
Graduation	-	5,111	-	-	-	-	5,111	-	-	-	-	5,111	-	5,111	5,111
Habitat For Humanity	-	8,768	-	-	-	-	8,768	-	-	-	-	8,768	-	8,768	8,768
Hispanic Achievers	-	112	-	-	-	-	112	-	-	-	-	112	-	112	112
Kiwanis Scholarship	-	101	-	-	-	-	101	-	-	-	101	-	-	101	101
Library	-	358	-	-	-	-	358	-	-	-	-	358	-	358	358
Music Donation	-	698	-	-	-	-	698	-	-	-	698	-	-	698	698
Newspaper	-	23	-	-	-	-	23	-	-	-	-	23	-	23	23
NFL Field Grant	-	89	-	-	-	-	89	-	-	-	89	-	-	89	89
Office Update Fund	-	2,548	-	-	-	-	2,548	-	-	-	-	2,548	-	2,548	2,548
Prom	-	14,509	-	-	-	-	14,509	-	-	-	-	14,509	-	14,509	14,509
PTSO Restricted Donations	-	5,308	-	-	-	-	5,308	-	-	-	5,308	-	-	5,308	5,308

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Recycling	-	1,463	-	-	-	-	1,463	-	-	-	-	1,463	-	1,463	1,463
Science	-	1,819	-	-	-	-	1,819	-	-	-	-	1,819	-	1,819	1,819
SHH	-	821	-	-	-	-	821	-	-	-	-	821	-	821	821
Social Studies	-	207	-	-	-	-	207	-	-	-	-	207	-	207	207
Special Needs Students	-	107	-	-	-	-	107	-	-	-	-	107	-	107	107
Spirit Squad	-	408	-	-	-	-	408	-	-	-	-	408	-	408	408
Stars	-	1,900	-	-	-	-	1,900	-	-	-	-	1,900	-	1,900	1,900
Step Team	-	20	-	-	-	-	20	-	-	-	-	20	-	20	20
Strings	-	499	-	-	-	-	499	-	-	-	-	499	-	499	499
Teacher's Morale	-	6,033	-	-	-	-	6,033	-	-	-	-	6,033	-	6,033	6,033
Tech Prep Grant	-	28	-	-	-	-	28	-	-	-	28	-	-	28	28
Technology Equipment	-	2,139	-	-	-	-	2,139	-	-	-	-	2,139	-	2,139	2,139
Test Preparation	-	601	-	-	-	-	601	-	-	-	-	601	-	601	601
Theatre Activity	-	11,329	-	-	-	-	11,329	-	-	-	-	11,329	-	11,329	11,329
Together in Education	-	71	-	-	-	-	71	-	-	-	-	71	-	71	71
TTC Nashville	-	4,603	-	-	-	-	4,603	-	-	-	-	4,603	-	4,603	4,603
TV Production	-	379	-	-	-	-	379	-	-	-	-	379	-	379	379
WC Film Festival	-	262	-	-	-	-	262	-	-	-	-	262	-	262	262
World Language	-	405	-	-	-	-	405	-	-	-	-	405	-	405	405
Writing on the Wall	-	99	-	-	-	-	99	-	-	-	-	99	-	99	99
Total Restricted	\$ -	\$ 214,657	\$ -	\$ -	\$ -	\$ -	\$ 214,657	\$ -	\$ -	\$ -	\$ 7,610	\$ 207,393	\$ (346)	\$ 214,657	\$ 214,657
Total General and Restricted	\$ -	\$ 262,134	\$ -	\$ -	\$ -	\$ -	\$ 262,134	\$ -	\$ -	\$ -	\$ 7,610	\$ 207,393	\$ 47,131	\$ 262,134	\$ 262,134

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 33,259				
Donations				5,817	-				
Fines and Fees				14,711	-				
Fundraisers				18,862	-				
Instructional				-	8,803				
Interest				138	-				
Parking & Traffic				-	570				
Vending				6,008	-				
General Fund	\$ 38,410	\$ -	\$ 38,410	\$ 45,536	\$ 42,632	\$ 6,163	\$ -	\$ -	\$ 47,477
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 72,708	\$ -	\$ 72,708	\$ 130,099	\$ 164,470	\$ -	\$ -	\$ -	\$ 38,337
Cheerleaders/Varsity	601	-	601	33,032	30,061	-	-	-	3,572
Cheerleading Basketball	1,571	-	1,571	10,648	9,121	-	-	-	3,098
Cheerleading Wrestling	230	-	230	70	150	-	-	-	150
Dance	5,683	-	5,683	10,027	12,630	-	-	-	3,080
Diamond Girls	103	-	103	-	-	-	-	-	103
Football Camp	208	-	208	-	-	-	-	-	208
Football Fundraising	-	-	-	46,657	22,760	-	-	-	23,897
Fr. Cheer - Basketball	2,008	-	2,008	12,983	10,732	-	-	-	4,259
Class Accounts:									
Class of 2016	36	-	36	-	36	-	-	-	-
Club Accounts:									
Art Club	5	-	5	100	136	-	-	-	(31)
DECA	-	-	-	150	150	-	-	-	-
FBLA	17	-	17	100	108	-	-	-	9
FCA	86	-	86	240	255	-	-	-	71
FCCLA	39	-	39	-	-	-	-	-	39

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
French National Honor Society	-	-	-	851	278	-	-	-	573
HOSA	3,078	-	3,078	2,041	1,825	-	-	-	3,294
Humanities Club	153	-	153	-	-	-	-	-	153
Math Club	-	-	-	1,622	1,275	-	-	-	347
Mu Alpha Theta	310	-	310	1,386	1,514	-	-	-	182
National Honor Society	332	-	332	1,316	821	-	-	-	827
Nat'l Tech. Honor Society	50	-	50	537	298	-	-	-	289
Photography Club	124	-	124	-	124	-	-	-	-
Rocket Club	329	-	329	-	-	-	-	-	329
ROTC	10,490	-	10,490	18,052	13,551	-	-	-	14,991
Share Club	-	-	-	125	-	-	-	-	125
Student Council	10,975	-	10,975	9,864	15,203	-	-	-	5,636
Thespian Society	588	-	588	4,152	2,242	-	-	-	2,498
VICA / Skills USA	729	-	729	1,255	1,033	-	-	-	951
Youth in Government	7,320	-	7,320	35,735	35,340	-	-	-	7,715
Other Accounts:									
AP Exams	3,210	-	3,210	92,729	90,043	-	-	-	5,896
Annual/Yearbook	185	-	185	16,605	15,498	1,583	-	-	2,875
Art B	65	-	65	11,130	10,804	-	65	-	326
Band	255	-	255	-	315	-	255	-	(315)
Benefit Fund	500	-	500	-	147	-	-	-	353
Be The Change	216	-	216	-	-	-	-	-	216
BEP - Individual	-	-	-	9,584	17,516	7,932	-	-	-
BEP - Pooled	2,700	-	2,700	9,560	2,946	-	7,932	-	1,382
Best Buddies	598	-	598	961	741	-	-	-	818
Bookstore	5,337	-	5,337	61,567	58,002	1,133	-	-	10,035
Broadcasting	20	-	20	-	-	-	20	-	-
Career & Tech Fees	-	-	-	5,215	4,893	-	-	-	322
CATI Grant	4	-	4	-	-	-	-	-	4
CDC II	504	-	504	122	65	-	-	-	561
Care Academy	3,126	-	3,126	-	1,214	-	-	-	1,912

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Childcare	1	-	1	25	-	-	-	-	26
Chorus	73	-	73	338	405	-	-	-	6
Coffee Cart	25	-	25	-	-	-	-	-	25
Cougar Cafe	1,133	-	1,133	-	-	-	1,133	-	-
Cougar Closet	398	-	398	-	143	-	-	-	255
Cougar Summer Summit	485	-	485	1,753	1,457	-	-	-	781
Counseling	2,576	-	2,576	1,549	1,784	-	-	-	2,341
Crafts & Culinary	101	-	101	-	-	-	-	-	101
Criminal Justice	11	-	11	-	-	-	11	-	-
Diversity Program	40	-	40	-	-	-	-	-	40
Drafting and DT	43	-	43	-	-	-	43	-	-
English	2	-	2	2,075	1,175	-	2	-	900
Forensics	55	-	55	-	-	-	-	-	55
Freshman Academy	222	-	222	-	-	-	-	-	222
Graduation	3,176	-	3,176	27,288	25,353	-	-	-	5,111
Habitat For Humanity	7,778	-	7,778	11,738	10,748	-	-	-	8,768
Health Sciences	240	-	240	-	-	-	240	-	-
Hispanic Achievers	682	-	682	488	1,058	-	-	-	112
Kiwanis Scholarship	251	-	251	-	150	-	-	-	101
Library	521	-	521	244	407	-	-	-	358
Math	117	-	117	-	-	-	117	-	-
Music Donation	866	-	866	-	168	-	-	-	698
Newspaper	835	-	835	1,795	2,607	-	-	-	23
NFL Field Grant	89	-	89	-	-	-	-	-	89
Office Update Fund	-	-	-	8,390	5,842	-	-	-	2,548
Prom	12,229	-	12,229	35,625	33,345	-	-	-	14,509
PTSO Restricted Donations	713	-	713	24,177	19,582	-	-	-	5,308
Recycling	1,435	-	1,435	1,229	1,201	-	-	-	1,463
Science	1,934	-	1,934	14,120	12,301	-	1,934	-	1,819
SHH	531	-	531	550	260	-	-	-	821
Social Studies	697	-	697	1,050	843	-	697	-	207

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Special Needs Students	86	-	86	21	-	-	-	-	107
Spirit Squad	490	-	490	-	82	-	-	-	408
Stars	2,049	-	2,049	902	1,051	-	-	-	1,900
Step Team	20	-	20	-	-	-	-	-	20
Strings	250	-	250	8,693	8,444	-	-	-	499
Teacher's Morale	3,935	-	3,935	3,991	1,893	-	-	-	6,033
Tech Prep Grant	28	-	28	-	-	-	-	-	28
Technology Equipment	3,714	-	3,714	-	1,575	-	-	-	2,139
Test Preparation	1,253	-	1,253	-	652	-	-	-	601
Theatre Activity	5,775	-	5,775	22,949	17,395	-	-	-	11,329
Theatre Arts	345	-	345	-	-	-	345	-	-
Together in Education	26	-	26	45	-	-	-	-	71
TTC Nashville	3,413	-	3,413	3,100	1,910	-	-	-	4,603
TV Production	546	-	546	583	750	-	-	-	379
United Way Fund	-	-	-	896	896	-	-	-	-
Visual Communications	130	-	130	-	-	-	130	-	-
WC Film Festival	262	-	262	-	-	-	-	-	262
Wellness	1,640	-	1,640	2,555	2,555	-	1,640	-	-
World Language	664	-	664	2,299	1,894	-	664	-	405
Writing on the Wall	230	-	230	55	186	-	-	-	99
Yearbook	1,583	-	1,583	-	-	-	1,583	-	-
Total Restricted	\$ 198,191	\$ -	\$ 198,191	\$ 707,038	\$ 684,409	\$ 10,648	\$ 16,811	\$ -	\$ 214,657
Total General and Restricted	\$ 236,601	\$ -	\$ 236,601	\$ 752,574	\$ 727,041	\$ 16,811	\$ 16,811	\$ -	\$ 262,134

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 17,676	\$ 2,444	\$ -	\$ -	\$ -	\$ 20,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,120	\$ 20,120	\$ 20,120
Restricted Fund															
Athletic Accounts:															
Athletic Training	\$ -	\$ 90	\$ 12	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ 102	\$ 102
Athletics	-	77,592	10,729	-	-	-	88,321	-	-	-	-	88,321	-	88,321	88,321
Dance Team	-	4,398	608	-	-	-	5,006	-	-	-	-	5,006	-	5,006	5,006
Class Accounts:															
Class of 2014	-	165	23	-	-	-	188	-	-	-	-	188	-	188	188
Class of 2015	-	3,650	505	-	-	-	4,155	-	-	-	-	4,155	-	4,155	4,155
Class of 2016	-	17	2	-	-	-	19	-	-	-	-	19	-	19	19
Class of 2017	-	62	9	-	-	-	71	-	-	-	-	71	-	71	71
Club Accounts:															
Art Club	-	207	29	-	-	-	236	-	-	-	-	236	-	236	236
Best Buddies Club	-	352	49	-	-	-	401	-	-	-	-	401	-	401	401
Beta Club	-	1,398	193	-	-	-	1,591	-	-	-	-	1,591	-	1,591	1,591
Earth First Club	-	614	85	-	-	-	699	-	-	-	-	699	-	699	699
FCA	-	271	37	-	-	-	308	-	-	-	-	308	-	308	308
FFA	-	1,982	274	-	-	-	2,256	-	-	-	-	2,256	-	2,256	2,256
FFA - Flagpole Renovation	-	221	31	-	-	-	252	-	-	-	-	252	-	252	252
HOSA	-	96	13	-	-	-	109	-	-	-	-	109	-	109	109
JROTC	-	6,899	954	-	-	-	7,853	-	-	-	-	7,853	-	7,853	7,853
Pep Club	-	83	12	-	-	-	95	-	-	-	-	95	-	95	95
Spanish Club	-	44	6	-	-	-	50	-	-	-	-	50	-	50	50
STARS	-	1,583	219	-	-	-	1,802	-	-	-	-	1,802	-	1,802	1,802
Student Council	-	849	117	-	-	-	966	-	-	-	-	966	-	966	966
TriM Honor Society	-	35	5	-	-	-	40	-	-	-	-	40	-	40	40
Youth in Government	-	56	8	-	-	-	64	-	-	-	-	64	-	64	64
Other Accounts:															
Art Grant	-	90	13	-	-	-	103	-	-	-	103	-	-	103	103
Assessment Books	-	258	36	-	-	-	294	-	-	-	-	294	-	294	294
Awesome Jackets	-	401	56	-	-	-	457	-	-	-	-	457	-	457	457
Band	-	3,040	420	-	-	-	3,460	-	-	-	-	3,460	-	3,460	3,460
BEP Pooled	-	2,067	286	-	-	-	2,353	-	-	-	2,353	-	-	2,353	2,353
Campus Beautification	-	88	12	-	-	-	100	-	-	-	-	100	-	100	100
Carpentry Class	-	837	116	-	-	-	953	-	-	-	-	953	-	953	953

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Chorus	-	417	58	-	-	-	475	-	-	-	-	475	-	475	475
Community Garden Grant	-	747	103	-	-	-	850	-	-	-	850	-	-	850	850
Creative Writing	-	12	2	-	-	-	14	-	-	-	-	14	-	14	14
Donation-City of Fairview	-	1,017	141	-	-	-	1,158	-	-	-	1,158	-	-	1,158	1,158
Donna Bledsoe Scholarship	-	1,555	215	-	-	-	1,770	-	-	-	1,770	-	-	1,770	1,770
Drama	-	14,802	2,047	-	-	-	16,849	-	-	-	-	16,849	-	16,849	16,849
Elvis Jones Memorial Scholarship	-	518	72	-	-	-	590	-	-	-	590	-	-	590	590
English Department	-	113	16	-	-	-	129	-	-	-	-	129	-	129	129
Fall Festival	-	211	29	-	-	-	240	-	-	-	-	240	-	240	240
Greenworks Grant	-	2,381	329	-	-	-	2,710	-	-	-	2,710	-	-	2,710	2,710
Grow Fairview Grant	-	2,196	304	-	-	-	2,500	-	-	-	2,500	-	-	2,500	2,500
Guidance Dept.	-	1,109	153	-	-	-	1,262	-	-	-	-	1,262	-	1,262	1,262
Habitat for Humanity	-	567	78	-	-	-	645	-	-	-	-	645	-	645	645
Helping Hands Donation	-	119	16	-	-	-	135	-	-	-	-	135	-	135	135
Jobs for Tennessee Graduates	-	2,216	306	-	-	-	2,522	-	-	-	-	2,522	-	2,522	2,522
Library	-	484	67	-	-	-	551	-	-	-	-	551	-	551	551
Math Department	-	439	61	-	-	-	500	-	-	-	-	500	-	500	500
Math Team	-	31	4	-	-	-	35	-	-	-	-	35	-	35	35
Positive Behavior Support	-	751	104	-	-	-	855	-	-	-	-	855	-	855	855
PTO Restricted Donations	-	16	2	-	-	-	18	-	-	-	18	-	-	18	18
Rifle League	-	206	28	-	-	-	234	-	-	-	-	234	-	234	234
STEM Fund	-	13	2	-	-	-	15	-	-	-	-	15	-	15	15
Student Incentive	-	877	121	-	-	-	998	-	-	-	-	998	-	998	998
Teacher Classroom Accounts	-	5,021	694	-	-	-	5,715	-	-	-	-	5,715	-	5,715	5,715
TN Arts Commission	-	276	38	-	-	-	314	-	-	-	314	-	-	314	314
Transition Class	-	62	9	-	-	-	71	-	-	-	-	71	-	71	71
TSA	-	189	26	-	-	-	215	-	-	-	-	215	-	215	215
TV Productions	-	1,528	211	-	-	-	1,739	-	-	-	-	1,739	-	1,739	1,739
Yearbook	-	2,467	341	-	-	-	2,808	-	-	-	-	2,808	-	2,808	2,808
Total Restricted	\$ -	\$ 147,785	\$ 20,436	\$ -	\$ -	\$ -	\$ 168,221	\$ -	\$ -	\$ -	\$ 12,366	\$ 155,855	\$ -	\$ 168,221	\$ 168,221
Total General and Restricted	\$ -	\$ 165,461	\$ 22,880	\$ -	\$ -	\$ -	\$ 188,341	\$ -	\$ -	\$ -	\$ 12,366	\$ 155,855	\$ 20,120	\$ 188,341	\$ 188,341

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 8,325				
Fines, Fees, & Dues				7,057	-				
Fundraising				12,934	2,089				
Gifts, Bequests, & Donations				25,963	-				
Instructional				-	18,115				
Interest				107	-				
Postage				-	5,014				
Testing				23,687	22,690				
Vending				2,698	-				
Total General	\$ 2,283	\$ -	\$ 2,283	\$ 72,446	\$ 56,233	\$ 3,624	\$ 2,000	\$ -	\$ 20,120
Restricted Fund									
Athletic Accounts:									
Athletic Training	\$ 102	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102
Athletics	73,856	-	73,856	228,718	216,056	1,803	-	-	88,321
Dance Team	1,103	-	1,103	12,664	7,033	-	1,728	-	5,006
Class Accounts:									
Class of 2013	111	-	111	-	111	-	-	-	-
Class of 2014	568	-	568	95	1,795	1,320	-	-	188
Class of 2015	236	-	236	12,135	8,216	-	-	-	4,155
Class of 2016	-	-	-	19	-	-	-	-	19
Class of 2017	-	-	-	211	140	-	-	-	71
Club Accounts:									
Art Club	31	-	31	368	163	-	-	-	236
Best Buddies Club	-	-	-	751	350	-	-	-	401
Beta Club	951	-	951	4,965	4,325	-	-	-	1,591
Earth First Club	507	-	507	628	436	-	-	-	699

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
FCA	632	-	632	-	324	-	-	-	308
FFA	3,125	-	3,125	2,057	2,926	-	-	-	2,256
FFA - Flagpole Renovation	4,520	-	4,520	-	4,268	-	-	-	252
HOSA	351	-	351	4,581	4,823	-	-	-	109
JROTC	5,187	-	5,187	13,967	11,301	-	-	-	7,853
Pep Club	95	-	95	-	-	-	-	-	95
Spanish Club	50	-	50	-	-	-	-	-	50
STARS	744	-	744	2,112	979	-	75	-	1,802
Student Council	1,371	-	1,371	3,724	2,809	-	1,320	-	966
TriM Honor Society	40	-	40	-	-	-	-	-	40
Youth in Government	50	-	50	4,298	4,284	-	-	-	64
Other Accounts:									
Art Grant	-	-	-	432	329	-	-	-	103
Assessment Books	1,751	-	1,751	530	1,987	-	-	-	294
Awesome Jackets	-	-	-	562	105	-	-	-	457
Band	2,522	-	2,522	6,714	5,776	-	-	-	3,460
BEP Individual	1,476	-	1,476	-	1,476	-	-	-	-
BEP Pooled	-	-	-	9,530	7,177	-	-	-	2,353
Campus Beautification	100	-	100	-	-	-	-	-	100
Carpentry Class	558	-	558	395	-	-	-	-	953
Chorus	270	-	270	298	93	-	-	-	475
Community Garden Grant	-	-	-	2,500	1,650	-	-	-	850
Creative Writing	14	-	14	-	-	-	-	-	14
Donation-City of Fairview	1,158	-	1,158	-	-	-	-	-	1,158
Donna Bledsoe Scholarship	1,570	-	1,570	1,200	1,000	-	-	-	1,770
Drama	13,048	-	13,048	29,326	25,525	-	-	-	16,849
Elvis Jones Memorial Scholarship	392	-	392	198	-	-	-	-	590
English Department	-	-	-	129	-	-	-	-	129
Fairview O.N.E. Program	-	-	-	600	600	-	-	-	-
Fall Festival	-	-	-	500	260	-	-	-	240

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Graceworks	65	-	65	153	218	-	-	-	-
Greenworks Grant	-	-	-	3,000	290	-	-	-	2,710
Grow Fairview Grant	-	-	-	2,500	-	-	-	-	2,500
Guidance Dept.	598	-	598	23,010	22,346	-	-	-	1,262
Habitat for Humanity	-	-	-	3,942	3,297	-	-	-	645
Helping Hands Donation	135	-	135	-	-	-	-	-	135
Jobs for Tennessee Graduates	897	-	897	13,808	12,183	-	-	-	2,522
Library	703	-	703	386	538	-	-	-	551
Math Department	-	-	-	828	328	-	-	-	500
Math Team	325	-	325	-	290	-	-	-	35
Positive Behavior Support	1,125	-	1,125	-	2,270	2,000	-	-	855
PTO Restricted Donations	1,229	-	1,229	6,154	7,365	-	-	-	18
Rifle League	245	-	245	700	711	-	-	-	234
Show Choir	298	-	298	-	298	-	-	-	-
STEM Fund	15	-	15	-	-	-	-	-	15
Student Incentive	1,443	-	1,443	1,500	1,945	-	-	-	998
Teacher Classroom Accounts	-	-	-	19,717	10,378	-	3,624	-	5,715
TN Arts Commission	-	-	-	3,000	2,686	-	-	-	314
Transition Class	-	-	-	71	-	-	-	-	71
TSA	215	-	215	450	450	-	-	-	215
TV Productions	1,015	-	1,015	2,406	1,682	-	-	-	1,739
Yearbook	3,091	-	3,091	4,387	4,670	-	-	-	2,808
Total Restricted	\$ 127,888	\$ -	\$ 127,888	\$ 430,219	\$ 388,262	\$ 5,123	\$ 6,747	\$ -	\$ 168,221
Total General and Restricted	\$ 130,171	\$ -	\$ 130,171	\$ 502,665	\$ 444,495	\$ 8,747	\$ 8,747	\$ -	\$ 188,341

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
							LIABILITIES		FUND BALANCES				Total Fund Balances		
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned		Unassigned	
General Fund	\$ 55	\$ 94,140	\$ -	\$ -	\$ -	\$ -	\$ 94,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,195	\$ 94,195	\$ 94,195
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 106,555	\$ -	\$ -	\$ -	\$ -	\$ 106,555	\$ -	\$ -	\$ -	\$ -	\$ 106,555	\$ -	\$ 106,555	\$ 106,555
Cheerleading-Freshman	-	1	-	-	-	-	1	-	-	-	-	1	-	1	1
Cheerleading-Junior Varsity	-	8,584	-	-	-	-	8,584	-	-	-	-	8,584	-	8,584	8,584
Cheerleading-Wrestling	-	9	-	-	-	-	9	-	-	-	-	9	-	9	9
Varsity Cheerleaders	-	5,546	-	-	-	-	5,546	-	-	-	-	5,546	-	5,546	5,546
Club Accounts:															
Anime Club	-	138	-	-	-	-	138	-	-	-	-	138	-	138	138
Art Club	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Broadcasting Club	-	4,661	-	-	-	-	4,661	-	-	-	-	4,661	-	4,661	4,661
Chess Club	-	170	-	-	-	-	170	-	-	-	-	170	-	170	170
DECA	-	377	-	-	-	-	377	-	-	-	-	377	-	377	377
Environmental Club	-	513	-	-	-	-	513	-	-	-	-	513	-	513	513
FBLA	-	498	-	-	-	-	498	-	-	-	-	498	-	498	498
FCA	-	39	-	-	-	-	39	-	-	-	-	39	-	39	39
FCCLA	-	2,331	-	-	-	-	2,331	-	-	-	-	2,331	-	2,331	2,331
Film Club	-	73	-	-	-	-	73	-	-	-	-	73	-	73	73
French Honor Society	-	289	-	-	-	-	289	-	-	-	-	289	-	289	289
Future Teachers	-	203	-	-	-	-	203	-	-	-	-	203	-	203	203
German Club	-	85	-	-	-	-	85	-	-	-	-	85	-	85	85
Honor Society	-	2,079	-	-	-	-	2,079	-	-	-	-	2,079	-	2,079	2,079
HOSA	-	2,249	-	-	-	-	2,249	-	-	-	-	2,249	-	2,249	2,249
Inter-Act Club	-	1,040	-	-	-	-	1,040	-	-	-	-	1,040	-	1,040	1,040
JROTC	-	725	-	-	-	-	725	-	-	-	-	725	-	725	725
JTG	-	1	-	-	-	-	1	-	-	-	-	1	-	1	1
Key Club	-	890	-	-	-	-	890	-	-	-	-	890	-	890	890
Literary Art Club	-	313	-	-	-	-	313	-	-	-	-	313	-	313	313
Math Club	-	845	-	-	-	-	845	-	-	-	-	845	-	845	845
National English Honor Society	-	236	-	-	-	-	236	-	-	-	-	236	-	236	236

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							Total Liabilities and Fund Balances
								LIABILITIES		FUND BALANCES				Total Fund Balances	
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned		
National History Honor Society	-	494	-	-	-	-	494	-	-	-	-	494	-	494	494
Pep Club	-	625	-	-	-	-	625	-	-	-	-	625	-	625	625
Scrabble Club	-	53	-	-	-	-	53	-	-	-	-	53	-	53	53
Skills-USA	-	284	-	-	-	-	284	-	-	-	-	284	-	284	284
Spanish Club	-	152	-	-	-	-	152	-	-	-	-	152	-	152	152
Spanish Honors Club	-	1,390	-	-	-	-	1,390	-	-	-	-	1,390	-	1,390	1,390
Student Council	-	21,202	-	-	-	-	21,202	-	-	-	-	21,202	-	21,202	21,202
Thespians	-	2,428	-	-	-	-	2,428	-	-	-	-	2,428	-	2,428	2,428
Trap and Skeet Club	-	404	-	-	-	-	404	-	-	-	-	404	-	404	404
Tri-M Honor Society	-	61	-	-	-	-	61	-	-	-	-	61	-	61	61
Youth & Government	-	3,715	-	-	-	-	3,715	-	-	-	-	3,715	-	3,715	3,715
Other Accounts:															
Anatomy	-	23	-	-	-	-	23	-	-	-	-	23	-	23	23
Animal Awareness	-	108	-	-	-	-	108	-	-	-	-	108	-	108	108
Annual	-	43,906	-	-	-	-	43,906	-	-	-	-	43,906	-	43,906	43,906
Art	-	583	-	-	-	-	583	-	-	-	-	583	-	583	583
Auto Body Class	-	12	-	-	-	-	12	-	-	-	-	12	-	12	12
Band	-	37,785	-	-	-	-	37,785	-	-	-	-	37,785	-	37,785	37,785
BEP Individual	-	26	-	-	-	-	26	-	-	-	26	-	-	26	26
BEP Pool	-	8,337	-	-	-	-	8,337	-	-	-	8,337	-	-	8,337	8,337
Biology	-	606	-	-	-	-	606	-	-	-	-	606	-	606	606
Biology-AP	-	40	-	-	-	-	40	-	-	-	-	40	-	40	40
Bookstore	-	2,562	-	-	-	-	2,562	-	-	-	-	2,562	-	2,562	2,562
Career & Technology	-	1,230	-	-	-	-	1,230	-	-	-	-	1,230	-	1,230	1,230
Chemistry	-	755	-	-	-	-	755	-	-	-	-	755	-	755	755
Chorus	-	757	-	-	-	-	757	-	-	-	-	757	-	757	757
College Fair	-	4,148	-	-	-	-	4,148	-	-	-	-	4,148	-	4,148	4,148
Computer Aided Drafting	-	12	-	-	-	-	12	-	-	-	-	12	-	12	12
Criminal Justice	-	140	-	-	-	-	140	-	-	-	-	140	-	140	140
Donations	-	23,698	-	-	-	-	23,698	-	-	-	23,698	-	-	23,698	23,698
Ecology	-	52	-	-	-	-	52	-	-	-	-	52	-	52	52
English I	-	110	-	-	-	-	110	-	-	-	-	110	-	110	110

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
English II	-	273	-	-	-	-	273	-	-	-	-	273	-	273	273
English III Honors	-	7	-	-	-	-	7	-	-	-	-	7	-	7	7
English IV	-	39	-	-	-	-	39	-	-	-	-	39	-	39	39
English IV Honors	-	550	-	-	-	-	550	-	-	-	-	550	-	550	550
French	-	96	-	-	-	-	96	-	-	-	-	96	-	96	96
Grant- Art Club	-	367	-	-	-	-	367	-	-	-	367	-	-	367	367
Grant - FHS Film Club	-	883	-	-	-	-	883	-	-	-	883	-	-	883	883
Grant- HOSA	-	300	-	-	-	-	300	-	-	-	300	-	-	300	300
Guidance	-	158	-	-	-	-	158	-	-	-	-	158	-	158	158
Habitat for Humanity	-	2,321	-	-	-	-	2,321	-	-	-	-	2,321	-	2,321	2,321
I.B.	-	894	-	-	-	-	894	-	-	-	-	894	-	894	894
International Baccalaureate	-	125	-	-	-	-	125	-	-	-	-	125	-	125	125
Library	-	1,300	-	-	-	-	1,300	-	-	-	-	1,300	-	1,300	1,300
Math League	-	7	-	-	-	-	7	-	-	-	-	7	-	7	7
Minority Awareness	-	3,938	-	-	-	-	3,938	-	-	-	-	3,938	-	3,938	3,938
Open Mic	-	5,148	-	-	-	-	5,148	-	-	-	-	5,148	-	5,148	5,148
Physical Science	-	9	-	-	-	-	9	-	-	-	-	9	-	9	9
Physics	-	84	-	-	-	-	84	-	-	-	-	84	-	84	84
Prom	-	8,952	-	-	-	-	8,952	-	-	-	-	8,952	-	8,952	8,952
Psychology AP/IB	-	73	-	-	-	-	73	-	-	-	-	73	-	73	73
Recycling	-	5,187	-	-	-	-	5,187	-	-	-	-	5,187	-	5,187	5,187
S.T.A.R.S.	-	404	-	-	-	-	404	-	-	-	-	404	-	404	404
Science Olympiad	-	405	-	-	-	-	405	-	-	-	-	405	-	405	405
Service Learning	-	118	-	-	-	-	118	-	-	-	-	118	-	118	118
Teacher Morale Fund	-	35	-	-	-	-	35	-	-	-	-	35	-	35	35
Technology Fund	-	42	-	-	-	-	42	-	-	-	-	42	-	42	42
Theatre and Production	-	8,372	-	-	-	-	8,372	-	-	-	-	8,372	-	8,372	8,372
Transition	-	639	-	-	-	-	639	-	-	-	-	639	-	639	639
Tyree Math Account	-	664	-	-	-	-	664	-	-	-	-	664	-	664	664
WCBOE Flow Through	-	50	-	-	-	-	50	50	50	-	-	-	-	-	50
Wellness	-	763	-	-	-	-	763	-	-	-	-	763	-	763	763
Youth at Risk Focus Group	-	76	-	-	-	-	76	-	-	-	-	76	-	76	76

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES					Total Liabilities and Fund Balances	
							Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets								Total Assets	
Total Restricted	\$ -	\$ 336,445	\$ -	\$ -	\$ -	\$ -	\$ 336,445	\$ 50	\$ 50	\$ -	\$ 33,611	\$ 302,784	\$ -	\$ 336,395	\$ 336,445
Total General and Restricted	\$ 55	\$ 430,585	\$ -	\$ -	\$ -	\$ -	\$ 430,640	\$ 50	\$ 50	\$ -	\$ 33,611	\$ 302,784	\$ 94,195	\$ 430,590	\$ 430,640

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 60,639				
Donations				2,725	-				
Fines, Fees, & Dues				87,704	-				
Fundraising				32,541	-				
Graduation				32,775	31,909				
Instructional				-	87,957				
Interest				266	-				
Total General	\$ 113,882	\$ -	\$ 113,882	\$ 156,011	\$ 180,505	\$ 4,807	\$ -	\$ -	\$ 94,195
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 81,593	\$ -	\$ 81,593	\$ 224,917	\$ 199,855	\$ -	\$ 100	\$ -	\$ 106,555
Cheerleading-Freshman	1,769	-	1,769	5,907	7,675	-	-	-	1
Cheerleading-Junior Varsity	-	-	-	14,542	5,958	-	-	-	8,584
Cheerleading-Wrestling	9	-	9	-	-	-	-	-	9
JV Cheerleaders	3,794	-	3,794	5,701	9,495	-	-	-	-
Varsity Cheerleaders	6,079	-	6,079	29,870	30,403	-	-	-	5,546
Class Accounts:									
Class of 2014	-	-	-	50	50	-	-	-	-
Club Accounts:									
Anime Club	138	-	138	-	-	-	-	-	138
Art Club	72	-	72	500	54	-	500	-	18
Broadcasting Club	4,721	-	4,721	4,811	4,705	-	166	-	4,661
Chess Club	170	-	170	-	-	-	-	-	170

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers	Transfers		
						In	Out		
DECA	2,593	-	2,593	5,897	8,113	-	-	-	377
Environmental Club	590	-	590	-	77	-	-	-	513
FBLA	498	-	498	-	-	-	-	-	498
FCA	39	-	39	-	-	-	-	-	39
FCCLA	2,884	-	2,884	3,731	4,284	-	-	-	2,331
Film Club	73	-	73	-	-	-	-	-	73
French Honor Society	338	-	338	285	334	-	-	-	289
Future Teachers	234	-	234	-	31	-	-	-	203
German Club	85	-	85	-	-	-	-	-	85
Honor Society	1,797	-	1,797	1,000	718	-	-	-	2,079
HOSA	710	-	710	2,440	901	-	-	-	2,249
Inter-Act Club	540	-	540	500	-	-	-	-	1,040
JROTC	1,239	-	1,239	5,050	5,664	100	-	-	725
JTG	1	-	1	-	-	-	-	-	1
Key Club	505	-	505	385	-	-	-	-	890
Literary Art Club	313	-	313	-	-	-	-	-	313
Math Club	699	-	699	759	613	-	-	-	845
National English Honor Society	236	-	236	-	-	-	-	-	236
National History Honor Society	276	-	276	556	338	-	-	-	494
Pep Club	-	-	-	-	-	625	-	-	625
Scrabble Club	111	-	111	-	58	-	-	-	53
Skills-USA	378	-	378	200	294	-	-	-	284
Spanish Club	152	-	152	-	-	-	-	-	152
Spanish Honors Club	943	-	943	3,325	2,878	-	-	-	1,390
Student Council	8,205	-	8,205	23,155	8,908	-	1,250	-	21,202
Thespians	2,305	-	2,305	5,231	5,108	-	-	-	2,428

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers In	Transfers Out		
Trap and Skeet Club	-	-	-	900	496	-	-	-	404
Tri-M Honor Society	65	-	65	316	320	-	-	-	61
Youth & Government	4,664	-	4,664	29,810	30,759	-	-	-	3,715
Other Accounts:									
Anatomy	1	-	1	1,870	1,847	-	1	-	23
Animal Awareness	61	-	61	47	-	-	-	-	108
Annual	58,709	-	58,709	41,875	56,678	-	-	-	43,906
Art	103	-	103	8,027	7,444	-	103	-	583
Auto Body Class	9	-	9	264	252	-	9	-	12
Band	24,698	-	24,698	48,550	34,913	80	630	-	37,785
BEP Individual	-	-	-	9,184	7,430	-	1,728	-	26
BEP Pool	6,072	-	6,072	9,184	8,647	1,728	-	-	8,337
Biology	488	-	488	5,016	4,411	-	487	-	606
Biology-AP	38	-	38	813	773	-	38	-	40
Bookstore	2,218	-	2,218	10,922	10,578	-	-	-	2,562
Career & Technology	-	-	-	4,895	3,665	-	-	-	1,230
Chemistry	336	-	336	2,918	2,165	-	334	-	755
Chorus	4,620	-	4,620	16,791	20,826	172	-	-	757
Chorus Trip	172	-	172	-	-	-	172	-	-
College Fair	2,882	-	2,882	1,909	643	-	-	-	4,148
Computer Aided Drafting	10	-	10	43	31	-	10	-	12
Criminal Justice	2	-	2	230	90	-	2	-	140
Destination Imagination	-	-	-	1,500	-	-	1,500	-	-
Diagnostic Medicine	50	-	50	-	-	-	50	-	-
Digital Design	6	-	6	-	-	-	6	-	-
Donations	28,302	-	28,302	12,338	31,269	15,206	879	-	23,698

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers In	Transfers Out		
Donations - Band	801	-	801	-	-	-	801	-	-
Donations - Graphics	137	-	137	-	-	-	137	-	-
Drama/Theatre Arts	217	-	217	-	-	-	217	-	-
Ecology	8	-	8	1,095	1,043	-	8	-	52
English AP/IB	7	-	7	-	-	-	7	-	-
English I	25	-	25	3,575	3,465	-	25	-	110
English I Honors	631	-	631	-	-	-	631	-	-
English II	102	-	102	2,165	1,892	-	102	-	273
English II Honors	529	-	529	-	-	-	529	-	-
English III Honors	46	-	46	4,830	4,823	-	46	-	7
English IV	100	-	100	1,820	1,781	-	100	-	39
English IV Honors	13	-	13	550	-	-	13	-	550
Forensic Science	38	-	38	588	675	87	38	-	-
French	260	-	260	415	319	-	260	-	96
Grant- Art Club	-	-	-	2,000	1,633	-	-	-	367
Grant- CSH Mini Health	272	-	272	2,000	2,272	-	-	-	-
Grant - FHS Film Club	883	-	883	-	-	-	-	-	883
Grant- HOSA	-	-	-	1,500	1,200	-	-	-	300
Grant- Humanities TN	23	-	23	1,150	1,173	-	-	-	-
Guidance	7,941	-	7,941	-	7,783	-	-	-	158
Guitar	220	-	220	-	-	-	220	-	-
Habitat for Humanity	4,072	-	4,072	10,861	12,612	-	-	-	2,321
Health Science	6	-	6	-	-	-	6	-	-
I.B.	837	-	837	44,125	44,068	-	-	-	894
International Baccalaureate	-	-	-	3,341	3,216	-	-	-	125
Latin	-	-	-	56	56	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers	Transfers		
						In	Out		
Library	1,231	-	1,231	5,130	950	-	4,111	-	1,300
Linguistics Olympiad	-	-	-	180	180	-	-	-	-
Math League	182	-	182	1,432	175	-	1,432	-	7
Minority Awareness	3,672	-	3,672	266	-	-	-	-	3,938
Newspaper	320	-	320	1,500	320	-	1,500	-	-
Open Mic	3,750	-	3,750	4,640	3,242	-	-	-	5,148
Physical Science	545	-	545	770	761	-	545	-	9
Physics	90	-	90	625	541	-	90	-	84
Pre-Calculus	100	-	100	-	-	-	100	-	-
Prom	10,288	-	10,288	30,402	31,738	-	-	-	8,952
Psychology AP/IB	1	-	1	6,324	6,283	32	1	-	73
Recycling	4,875	-	4,875	779	467	-	-	-	5,187
Retail Marketing	9	-	9	-	-	-	9	-	-
Robotics	-	-	-	4,965	4,632	667	1,000	-	-
S.T.A.R.S.	484	-	484	725	805	-	-	-	404
Science Olympiad	413	-	413	925	333	-	600	-	405
Service Learning	118	-	118	-	-	-	-	-	118
Spanish	22	-	22	1,475	1,475	-	22	-	-
Teacher Morale Fund	260	-	260	1,658	1,976	93	-	-	35
Technology Fund	42	-	42	-	-	-	-	-	42
Theatre and Production	8,403	-	8,403	10,247	10,278	-	-	-	8,372
The Movement	119	-	119	-	119	-	-	-	-
The Secret Handshake	-	-	-	1,040	960	-	80	-	-
Transition	514	-	514	862	737	-	-	-	639
Tyree Math Account	664	-	664	-	-	-	-	-	664
Wellness	-	-	-	12,300	11,537	-	-	-	763

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL -INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balances 6/30/2014
						Transfers In	Transfers Out		
Wellness-Caudill	2	-	2	-	-	-	2	-	-
Youth at Risk Focus Group	154	-	154	3,000	78	-	3,000	-	76
Total Restricted	\$ 311,021	\$ -	\$ 311,021	\$ 715,530	\$ 685,349	\$ 18,790	\$ 23,597	\$ -	\$ 336,395
Total General and Restricted	\$ 424,903	\$ -	\$ 424,903	\$ 871,541	\$ 865,854	\$ 23,597	\$ 23,597	\$ -	\$ 430,590

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 47,430	\$ -	\$ -	\$ -	\$ -	\$ 47,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,430	\$ 47,430	\$ 47,430
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 63,713	\$ -	\$ -	\$ -	\$ -	\$ 63,713	\$ -	\$ -	\$ -	\$ -	\$ 63,713	\$ -	\$ 63,713	\$ 63,713
Cheerleaders	-	1,262	-	-	-	-	1,262	-	-	-	-	1,262	-	1,262	1,262
Cheerleading Varsity Football	-	6,424	-	-	-	-	6,424	-	-	-	-	6,424	-	6,424	6,424
Cheerleading Basketball	-	4,217	-	-	-	-	4,217	-	-	-	-	4,217	-	4,217	4,217
Cheerleading JV Football	-	704	-	-	-	-	704	-	-	-	-	704	-	704	704
Cheerleading/Wrestling	-	968	-	-	-	-	968	-	-	-	-	968	-	968	968
Club Accounts:															
DECA	-	25,646	-	-	-	-	25,646	-	-	-	-	25,646	-	25,646	25,646
FCCLA	-	712	-	-	-	-	712	-	-	-	-	712	-	712	712
Film Club	-	5,644	-	-	-	-	5,644	-	-	-	-	5,644	-	5,644	5,644
French Club	-	211	-	-	-	-	211	-	-	-	-	211	-	211	211
Future Teachers of America	-	1,000	-	-	-	-	1,000	-	-	-	-	1,000	-	1,000	1,000
German Club	-	105	-	-	-	-	105	-	-	-	-	105	-	105	105
HOSA	-	325	-	-	-	-	325	-	-	-	-	325	-	325	325
Interact Club	-	453	-	-	-	-	453	-	-	-	-	453	-	453	453
JROTC	-	16,329	-	-	-	-	16,329	-	-	-	-	16,329	-	16,329	16,329
Latin Club	-	135	-	-	-	-	135	-	-	-	-	135	-	135	135
Mu Alpha Theta	-	1,868	-	-	-	-	1,868	-	-	-	-	1,868	-	1,868	1,868
National Art Honor Society	-	104	-	-	-	-	104	-	-	-	-	104	-	104	104
National English Honor's Society	-	230	-	-	-	-	230	-	-	-	-	230	-	230	230
National Honor's Society	-	61	-	-	-	-	61	-	-	-	-	61	-	61	61
Nat'l Technical Honors Society	-	1,400	-	-	-	-	1,400	-	-	-	-	1,400	-	1,400	1,400
Outing Club	-	286	-	-	-	-	286	-	-	-	-	286	-	286	286
Robotics Club	-	1,342	-	-	-	-	1,342	-	-	-	-	1,342	-	1,342	1,342
Rocket Club	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
Science National Honor Society	-	17	-	-	-	-	17	-	-	-	-	17	-	17	17
Skill USA-Other	-	132	-	-	-	-	132	-	-	-	-	132	-	132	132
Spanish Honor Society	-	247	-	-	-	-	247	-	-	-	-	247	-	247	247
SSS Transition Enterprise	-	87	-	-	-	-	87	-	-	-	-	87	-	87	87
SSS Life Skills Enterprise	-	2,345	-	-	-	-	2,345	-	-	-	-	2,345	-	2,345	2,345
Stars	-	219	-	-	-	-	219	-	-	-	-	219	-	219	219
Student Council	-	44	-	-	-	-	44	-	-	-	-	44	-	44	44

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Other Accounts:															
All About Kids	-	556	-	-	-	-	556	-	-	-	-	556	-	556	556
BEP-Individual	-	7	-	-	-	-	7	-	-	-	7	-	-	7	7
BEP-Pooled	-	1,126	-	-	-	-	1,126	-	-	-	1,126	-	-	1,126	1,126
Career & Tech	-	483	-	-	-	-	483	-	-	-	-	483	-	483	483
Chorus	-	447	-	-	-	-	447	-	-	-	-	447	-	447	447
Clinic	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
Counseling	-	6,087	-	-	-	-	6,087	-	-	-	-	6,087	-	6,087	6,087
Drama	-	9,796	-	-	-	-	9,796	-	-	-	-	9,796	-	9,796	9,796
English	-	19	-	-	-	-	19	-	-	-	-	19	-	19	19
Environmental Science	-	139	-	-	-	-	139	-	-	-	-	139	-	139	139
Faculty Funds	-	8,089	-	-	-	-	8,089	-	-	-	-	8,089	-	8,089	8,089
Fine Arts	-	370	-	-	-	-	370	-	-	-	-	370	-	370	370
Foreign Language	-	51	-	-	-	-	51	-	-	-	-	51	-	51	51
Forensics Team	-	860	-	-	-	-	860	-	-	-	-	860	-	860	860
Freshman Academy	-	1,030	-	-	-	-	1,030	-	-	-	-	1,030	-	1,030	1,030
Habitat For Humanity	-	390	-	-	-	-	390	-	-	-	-	390	-	390	390
Habitat High Coalition	-	163	-	-	-	-	163	-	-	-	-	163	-	163	163
History	-	251	-	-	-	-	251	-	-	-	-	251	-	251	251
Journalism	-	69	-	-	-	-	69	-	-	-	-	69	-	69	69
Library	-	4,940	-	-	-	-	4,940	-	-	-	-	4,940	-	4,940	4,940
Math	-	19	-	-	-	-	19	-	-	-	-	19	-	19	19
Mini Health Grant	-	157	-	-	-	-	157	-	-	-	157	-	-	157	157
Model UN/Youth Legislature	-	3,216	-	-	-	-	3,216	-	-	-	-	3,216	-	3,216	3,216
Restricted Donations	-	7,695	-	-	-	-	7,695	-	-	-	7,695	-	-	7,695	7,695
Science	-	116	-	-	-	-	116	-	-	-	-	116	-	116	116
Show Choir	-	8,258	-	-	-	-	8,258	-	-	-	-	8,258	-	8,258	8,258
Step Team	-	28	-	-	-	-	28	-	-	-	-	28	-	28	28
TTC Program	-	3,186	-	-	-	-	3,186	-	-	-	-	3,186	-	3,186	3,186
Tri-M Music Honor Society	-	174	-	-	-	-	174	-	-	-	-	174	-	174	174
WCBOE Flow Through	-	1,946	-	-	-	-	1,946	1,946	1,946	-	-	-	-	-	1,946
Wellness	-	65	-	-	-	-	65	-	-	-	-	65	-	65	65
Williamson Cty Band Directors	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
Total Restricted	\$ -	\$ 196,073	\$ -	\$ -	\$ -	\$ -	\$ 196,073	\$ 1,946	\$ 1,946	\$ -	\$ 8,985	\$ 185,142	\$ -	\$ 194,127	\$ 196,073
Total General and Restricted	\$ -	\$ 243,503	\$ -	\$ -	\$ -	\$ -	\$ 243,503	\$ 1,946	\$ 1,946	\$ -	\$ 8,985	\$ 185,142	\$ 47,430	\$ 241,557	\$ 243,503

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 92,417				
Fines, Fees, & Dues				82,363	-				
Fundraising				33,123	14,718				
Gifts, Bequests, & Donations				3,066	-				
Instructional				-	35,596				
Interest				182	-				
Pictures				15,194	-				
General Fund	\$ 34,297	\$ -	\$ 34,297	\$ 133,928	\$ 142,731	\$ 22,288	\$ 352	\$ -	\$ 47,430
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 71,296	\$ -	\$ 71,296	\$ 251,421	\$ 260,009	\$ 1,005	\$ -	\$ -	\$ 63,713
Cheerleaders	968	-	968	735	441	-	-	-	1,262
Cheerleading Varsity Football	3,472	-	3,472	27,670	24,718	-	-	-	6,424
Cheerleading Basketball	3,878	-	3,878	17,422	16,991	-	92	-	4,217
Cheerleading JV Football	4,654	-	4,654	10,416	14,458	92	-	-	704
Cheerleading/Wrestling	982	-	982	4,535	4,549	-	-	-	968
Concessions	900	-	900	-	-	-	900	-	-
Club Accounts:									
DECA	24,171	-	24,171	36,587	35,112	-	-	-	25,646
FCCLA	228	-	228	1,973	1,489	-	-	-	712
Film Club	6,358	-	6,358	3,879	4,840	247	-	-	5,644
French Club	211	-	211	-	-	-	-	-	211
Future Teachers of America	1,000	-	1,000	-	-	-	-	-	1,000
German Club	105	-	105	-	-	-	-	-	105
HOSA	1,078	-	1,078	19,246	19,999	-	-	-	325
Interact Club	-	-	-	910	457	-	-	-	453
JROTC	17,153	-	17,153	10,118	10,942	-	-	-	16,329

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Latin Club	135	-	135	-	-	-	-	-	135
Mu Alpha Theta	1,306	-	1,306	2,246	1,684	-	-	-	1,868
National Art Honor Society	134	-	134	310	424	84	-	-	104
National English Honor's Society	164	-	164	455	305	-	84	-	230
National Honor's Society	48	-	48	500	487	-	-	-	61
Nat'l Technical Honors Society	1,308	-	1,308	1,273	1,181	-	-	-	1,400
Outing Club	286	-	286	-	-	-	-	-	286
Robotics Club	700	-	700	750	108	-	-	-	1,342
Rocket Club	100	-	100	-	-	-	-	-	100
Science National Honor Society	41	-	41	120	144	-	-	-	17
Skill USA-Other	122	-	122	2,456	2,446	-	-	-	132
Spanish Honor Society	305	-	305	65	123	-	-	-	247
SSS Transition Enterprise	304	-	304	226	443	-	-	-	87
SSS Life Skills Enterprise	1,382	-	1,382	15,028	14,065	-	-	-	2,345
Stars	482	-	482	858	1,121	-	-	-	219
Student Council	720	-	720	14,225	14,901	-	-	-	44
Other Accounts:									
All About Kids	40	-	40	862	346	-	-	-	556
Band	6,575	-	6,575	3,197	9,772	-	-	-	-
BEP-Individual	10	-	10	4,900	4,001	-	902	-	7
BEP-Pooled	2,066	-	2,066	9,760	11,602	902	-	-	1,126
Career & Tech	269	-	269	5,818	5,335	-	269	-	483
Chorus	447	-	447	-	-	-	-	-	447
Clinic	5	-	5	-	-	-	-	-	5
College Fair	150	-	150	-	-	-	150	-	-
Counseling	25,229	-	25,229	1,549	3,774	-	16,917	-	6,087
Drama	9,309	-	9,309	24,248	23,409	-	352	-	9,796
English	151	-	151	1,010	991	-	151	-	19
Environmental Science	139	-	139	-	-	-	-	-	139
Faculty Funds	3,731	-	3,731	11,700	7,342	-	-	-	8,089

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Fine Arts	308	-	308	10,358	9,988	-	308	-	370
Foreign Language	443	-	443	3,540	3,489	-	443	-	51
Forensics Team	31	-	31	1,918	1,089	-	-	-	860
Freshman Academy	3,671	-	3,671	7,500	10,141	-	-	-	1,030
Graduation Fund	2,710	-	2,710	-	-	-	2,710	-	-
Habitat For Humanity	126	-	126	2,497	2,233	-	-	-	390
Habitat High Coalition	163	-	163	-	-	-	-	-	163
History	435	-	435	2,187	1,936	-	435	-	251
Journalism	-	-	-	69	-	-	-	-	69
Library	4,060	-	4,060	1,252	372	-	-	-	4,940
Math	67	-	67	3,610	3,591	-	67	-	19
Mini Health Grant	242	-	242	750	835	-	-	-	157
Model UN/Youth Legislature	3,266	-	3,266	1,925	1,975	-	-	-	3,216
Prom Committee	3,112	-	3,112	24,746	27,858	-	-	-	-
Recycling	13	-	13	-	-	-	13	-	-
Restricted Donations	2,526	-	2,526	17,303	12,134	-	-	-	7,695
Science	386	-	386	13,511	13,395	-	386	-	116
Show Choir	6,551	-	6,551	27,801	26,094	-	-	-	8,258
Step Team	251	-	251	-	223	-	-	-	28
Student Support Services	21	-	21	-	-	-	21	-	-
TTC Program	10,342	-	10,342	6,205	13,361	-	-	-	3,186
Tri-M Music Honor Society	24	-	24	150	-	-	-	-	174
Wellness	66	-	66	2,885	2,820	-	66	-	65
Williamson Cty Band Directors	80	-	80	24,447	24,522	-	-	-	5
Total Restricted	\$ 231,006	\$ -	\$ 231,006	\$ 639,122	\$ 654,065	\$ 2,330	\$ 24,266	\$ -	\$ 194,127
Total General and Restricted	\$ 265,303	\$ -	\$ 265,303	\$ 773,050	\$ 796,796	\$ 24,618	\$ 24,618	\$ -	\$ 241,557

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
MIDDLE COLLEGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 25,853	\$ -	\$ -	\$ -	\$ -	\$ 25,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,853	\$ 25,853	\$ 25,853
Restricted Fund															
Other Accounts:															
BEP-Pooled	\$ -	\$ 1,417	\$ -	\$ -	\$ -	\$ -	\$ 1,417	\$ -	\$ -	\$ -	\$ 1,417	\$ -	\$ -	\$ 1,417	\$ 1,417
Dance Team	-	823	-	-	-	-	823	-	-	-	-	823	-	823	823
Donations	-	451	-	-	-	-	451	-	-	-	-	451	-	451	451
Donations-PAC	-	248	-	-	-	-	248	-	-	-	-	248	-	248	248
Field Trips from PAC	-	667	-	-	-	-	667	-	-	-	-	667	-	667	667
Graduation	-	3,734	-	-	-	-	3,734	-	-	-	-	3,734	-	3,734	3,734
Guidance	-	20	-	-	-	-	20	-	-	-	-	20	-	20	20
Music Tech	-	773	-	-	-	-	773	-	-	-	-	773	-	773	773
Prom	-	2,010	-	-	-	-	2,010	-	-	-	-	2,010	-	2,010	2,010
School Health Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Staff Supply Fund	-	14	-	-	-	-	14	-	-	-	-	14	-	14	14
STARS	-	24	-	-	-	-	24	-	-	-	-	24	-	24	24
Student Government Trip	-	21	-	-	-	-	21	-	-	-	-	21	-	21	21
Turner Grant	-	-	24,427	-	-	-	24,427	-	-	-	24,427	-	-	24,427	24,427
WCBOE Flow Through	-	268	-	-	-	-	268	268	268	-	-	-	-	-	268
Total Restricted	\$ -	\$ 10,471	\$ 24,427	\$ -	\$ -	\$ -	\$ 34,898	\$ 268	\$ 268	\$ -	\$ 25,845	\$ 8,785	\$ -	\$ 34,630	\$ 34,898
Total General and Restricted	\$ -	\$ 36,324	\$ 24,427	\$ -	\$ -	\$ -	\$ 60,751	\$ 268	\$ 268	\$ -	\$ 25,845	\$ 8,785	\$ 25,853	\$ 60,483	\$ 60,751

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
MIDDLE COLLEGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 2,560				
Donations				6,118	-				
Fees				3,026	-				
Field Trips				-	109				
Fundraisers				10,275	5,615				
Guidance				1,549	-				
Instruction				-	7,582				
Pictures				1,283	-				
Resale				1,253	1,178				
Total General	\$ 19,393	\$ -	\$ 19,393	\$ 23,504	\$ 17,044	\$ -	\$ -	\$ -	\$ 25,853
Restricted Fund									
Other Accounts:									
BEP-Individual	\$ -	\$ -	\$ -	\$ 2,040	\$ 438	\$ -	\$ 1,602	\$ -	\$ -
BEP-Pooled	1,269	-	1,269	-	1,454	1,602	-	-	1,417
Dance Team	823	-	823	-	-	-	-	-	823
Donations	98	-	98	594	241	-	-	-	451
Donations-PAC	249	-	249	716	717	-	-	-	248
Field Trips from PAC	1,200	-	1,200	-	533	-	-	-	667
Graduation	3,655	-	3,655	79	-	-	-	-	3,734
Guidance	733	-	733	-	713	-	-	-	20
Music Tech	1,271	-	1,271	-	498	-	-	-	773
Prom	2,006	-	2,006	1,454	1,450	-	-	-	2,010
Recycling	59	-	59	-	59	-	-	-	-
School Health Grant	1	-	1	-	-	-	-	-	1
Staff Supply Fund	14	-	14	-	-	-	-	-	14
STARS	24	-	24	-	-	-	-	-	24
Student Government Trip	21	-	21	-	-	-	-	-	21
Teacher Morale	100	-	100	-	100	-	-	-	-
Turner Grant	25,569	-	25,569	6	1,148	-	-	-	24,427

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
MIDDLE COLLEGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Vending	563	-	563	-	563	-	-	-	-
Total Restricted	\$ 37,655	\$ -	\$ 37,655	\$ 4,889	\$ 7,914	\$ 1,602	\$ 1,602	\$ -	\$ 34,630
Total General and Restricted	\$ 57,048	\$ -	\$ 57,048	\$ 28,393	\$ 24,958	\$ 1,602	\$ 1,602	\$ -	\$ 60,483

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
							LIABILITIES		FUND BALANCES					Total Fund Balances	
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned		
General Fund	\$ -	\$ 85,141	\$ -	\$ -	\$ -	\$ -	\$ 85,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,141	\$ 85,141	\$ 85,141
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 62,683	\$ -	\$ -	\$ -	\$ -	\$ 62,683	\$ -	\$ -	\$ -	\$ -	\$ 62,683	\$ -	\$ 62,683	\$ 62,683
Class Accounts:															
Class of 2014/2015	-	574	-	-	-	-	574	-	-	-	-	574	-	574	574
Club Accounts:															
Beta Club	-	176	-	-	-	-	176	-	-	-	-	176	-	176	176
Broadcast Journ/Flowers	-	2,628	-	-	-	-	2,628	-	-	-	-	2,628	-	2,628	2,628
Ecology Club	-	1,208	-	-	-	-	1,208	-	-	-	-	1,208	-	1,208	1,208
FCCLA / FHA	-	125	-	-	-	-	125	-	-	-	-	125	-	125	125
FFA	-	1,112	-	-	-	-	1,112	-	-	-	-	1,112	-	1,112	1,112
Interact	-	2,301	-	-	-	-	2,301	-	-	-	-	2,301	-	2,301	2,301
Marketing / DECA	-	7,539	-	-	-	-	7,539	-	-	-	-	7,539	-	7,539	7,539
Mu Alpha Theta	-	1,151	-	-	-	-	1,151	-	-	-	-	1,151	-	1,151	1,151
NAHSTW	-	50	-	-	-	-	50	-	-	-	-	50	-	50	50
National Honor Society	-	438	-	-	-	-	438	-	-	-	-	438	-	438	438
ROTC	-	8,652	-	-	-	-	8,652	-	-	-	-	8,652	-	8,652	8,652
Spanish Honor Society	-	407	-	-	-	-	407	-	-	-	-	407	-	407	407
Stars	-	465	-	-	-	-	465	-	-	-	-	465	-	465	465
Student Council	-	2,167	-	-	-	-	2,167	-	-	-	-	2,167	-	2,167	2,167
Tech. Honor Society	-	15	-	-	-	-	15	-	-	-	-	15	-	15	15
Other Accounts:															
Band	-	6,794	-	-	-	-	6,794	-	-	-	-	6,794	-	6,794	6,794
BEP/Pooled	-	807	-	-	-	-	807	-	-	-	807	-	-	807	807
Career & Tech Dept.	-	361	-	-	-	-	361	-	-	-	-	361	-	361	361
Div. Tech/TSA/Baker	-	22	-	-	-	-	22	-	-	-	-	22	-	22	22
Drafting	-	2,035	-	-	-	-	2,035	-	-	-	-	2,035	-	2,035	2,035
Drama	-	10,710	-	-	-	-	10,710	-	-	-	-	10,710	-	10,710	10,710
English	-	105	-	-	-	-	105	-	-	-	-	105	-	105	105
Fine Arts	-	55	-	-	-	-	55	-	-	-	-	55	-	55	55
Foreign Language	-	81	-	-	-	-	81	-	-	-	-	81	-	81	81
Greenhouse Management	-	67	-	-	-	-	67	-	-	-	-	67	-	67	67
Guidance Department	-	1,714	-	-	-	-	1,714	-	-	-	-	1,714	-	1,714	1,714
Health Occupations	-	820	-	-	-	-	820	-	-	-	-	820	-	820	820
Library	-	978	-	-	-	-	978	-	-	-	-	978	-	978	978
Model UN	-	108	-	-	-	-	108	-	-	-	-	108	-	108	108
Newspaper	-	30	-	-	-	-	30	-	-	-	-	30	-	30	30

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Prom	-	2,078	-	-	-	-	2,078	-	-	-	-	2,078	-	2,078	2,078
Scholars	-	1,355	-	-	-	-	1,355	-	-	-	-	1,355	-	1,355	1,355
Science	-	637	-	-	-	-	637	-	-	-	-	637	-	637	637
Smiles for Kids	-	247	-	-	-	-	247	-	-	-	-	247	-	247	247
Teacher Morale	-	693	-	-	-	-	693	-	-	-	-	693	-	693	693
WCBOE Flow Through	-	2,340	-	-	-	-	2,340	2,340	2,340	-	-	-	-	-	2,340
Yearbook	-	15,744	-	-	-	-	15,744	-	-	-	-	15,744	-	15,744	15,744
Total Restricted	\$ -	\$ 139,472	\$ -	\$ -	\$ -	\$ -	\$ 139,472	\$ 2,340	\$ 2,340	\$ -	\$ 807	\$ 136,325	\$ -	\$ 137,132	\$ 139,472
Total General and Restricted	\$ -	\$ 224,613	\$ -	\$ -	\$ -	\$ -	\$ 224,613	\$ 2,340	\$ 2,340	\$ -	\$ 807	\$ 136,325	\$ 85,141	\$ 222,273	\$ 224,613

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 14,283				
Field Trips				1,795	1,777				
Fines, Fees, & Dues				2,355	-				
Fundraisers				47,555	31,028				
Gifts, Bequests, & Donations				6,376	-				
Instruction				-	7,916				
Interest				75	-				
Parking Passes				5,391	465				
Total General	\$ 72,912	\$ -	\$ 72,912	\$ 63,547	\$ 55,469	\$ 4,151	\$ -	\$ -	\$ 85,141
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 44,881	\$ -	\$ 44,881	\$ 110,588	\$ 92,786	\$ -	\$ -	\$ -	\$ 62,683
Class Accounts:									
Class of 2014/2015	-	-	-	10,978	10,404	-	-	-	574
Club Accounts:									
Beta Club	156	-	156	50	30	-	-	-	176
Broadcast Journ/Flowers	1,125	-	1,125	7,902	6,399	-	-	-	2,628
Ecology Club	4,489	-	4,489	904	4,185	-	-	-	1,208
FCCLA / FHA	311	-	311	1,530	1,716	-	-	-	125
FFA	631	-	631	7,964	7,483	-	-	-	1,112
Interact	2,644	-	2,644	500	843	-	-	-	2,301
Marketing / DECA	5,778	-	5,778	21,499	19,738	-	-	-	7,539
Mu Alpha Theta	958	-	958	1,480	1,287	-	-	-	1,151
NAHSTW	50	-	50	514	514	-	-	-	50
National Honor Society	700	-	700	1,155	1,417	-	-	-	438
ROTC	4,460	-	4,460	15,274	11,082	-	-	-	8,652
Skills USA	-	-	-	40	40	-	-	-	-
Spanish Honor Society	3,967	-	3,967	1,430	4,990	-	-	-	407

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Stars	555	-	555	443	533	-	-	-	465
Student Council	2,012	-	2,012	2,424	2,269	-	-	-	2,167
Tech. Honor Society	207	-	207	415	607	-	-	-	15
Other Accounts:									
Band	1,126	-	1,126	15,607	9,939	-	-	-	6,794
BEP/Pooled	620	-	620	6,060	6,309	436	-	-	807
BEP/Teachers	-	-	-	4,160	3,724	-	436	-	-
Career & Tech Dept.	884	-	884	7,180	6,819	-	884	-	361
Div. Tech/TSA/Baker	-	-	-	20,050	20,028	-	-	-	22
Donations/Restricted	273	-	273	6,524	6,524	-	273	-	-
Drafting	2,089	-	2,089	-	54	-	-	-	2,035
Drama	10,496	-	10,496	14,274	14,060	-	-	-	10,710
English	164	-	164	2,210	2,105	-	164	-	105
Fine Arts	11	-	11	2,810	2,755	-	11	-	55
Foreign Language	9	-	9	385	304	-	9	-	81
Greenhouse Management	-	-	-	130	63	-	-	-	67
Guidance Department	3,969	-	3,969	1,549	1,568	-	2,236	-	1,714
Health Occupations	1,640	-	1,640	17,087	17,907	-	-	-	820
Library	407	-	407	997	426	-	-	-	978
Model UN	-	-	-	8,478	8,370	-	-	-	108
Newspaper	30	-	30	-	-	-	-	-	30
Prom	4,579	-	4,579	12,495	14,996	-	-	-	2,078
Scholars	85	-	85	1,338	68	-	-	-	1,355
Science	574	-	574	10,345	9,708	-	574	-	637
Smiles for Kids	20	-	20	227	-	-	-	-	247
Teacher Morale	670	-	670	1,176	1,153	-	-	-	693
Yearbook	11,413	-	11,413	10,946	6,615	-	-	-	15,744
Total Restricted	\$ 111,983	\$ -	\$ 111,983	\$ 329,118	\$ 299,818	\$ 436	\$ 4,587	\$ -	\$ 137,132
Total General and Restricted	\$ 184,895	\$ -	\$ 184,895	\$ 392,665	\$ 355,287	\$ 4,587	\$ 4,587	\$ -	\$ 222,273

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 35,702	\$ -	\$ -	\$ -	\$ -	\$ 35,702	\$ 7,561	\$ 7,561	\$ -	\$ -	\$ -	\$ 28,141	\$ 28,141	\$ 35,702
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 103,900	\$ -	\$ -	\$ -	\$ -	\$ 103,900	\$ 24,846	\$ 24,846	\$ -	\$ -	\$ 79,054	\$ -	\$ 79,054	\$ 103,900
Cheerleading	-	20,703	-	-	-	-	20,703	13,988	13,988	-	-	6,715	-	6,715	20,703
Dance	-	5,693	-	-	-	-	5,693	2,034	2,034	-	-	3,659	-	3,659	5,693
Class Accounts:															
Class of 2014	-	2,094	-	-	-	-	2,094	-	-	-	-	2,094	-	2,094	2,094
Class of 2015	-	9,482	-	-	-	-	9,482	-	-	-	-	9,482	-	9,482	9,482
Class of 2016	-	8,170	-	-	-	-	8,170	-	-	-	-	8,170	-	8,170	8,170
Class of 2017	-	1,095	-	-	-	-	1,095	-	-	-	-	1,095	-	1,095	1,095
Class of 2018	-	1,000	-	-	-	-	1,000	-	-	-	-	1,000	-	1,000	1,000
Club Accounts:															
Art & Photography Club	-	780	-	-	-	-	780	-	-	-	-	780	-	780	780
DECA	-	8,018	-	-	-	-	8,018	-	-	-	-	8,018	-	8,018	8,018
English Honor Society	-	458	-	-	-	-	458	-	-	-	-	458	-	458	458
FCA	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3
FCCLA	-	3,588	-	-	-	-	3,588	-	-	-	-	3,588	-	3,588	3,588
HOSA	-	3,047	-	-	-	-	3,047	-	-	-	-	3,047	-	3,047	3,047
Ink	-	159	-	-	-	-	159	-	-	-	-	159	-	159	159
Interact Club	-	118	-	-	-	-	118	-	-	-	-	118	-	118	118
JROTC	-	1,504	-	-	-	-	1,504	-	-	-	-	1,504	-	1,504	1,504
Language Club	-	519	-	-	-	-	519	-	-	-	-	519	-	519	519
Mu Alpha Theta	-	4,166	-	-	-	-	4,166	-	-	-	-	4,166	-	4,166	4,166
National Engineering Society	-	387	-	-	-	-	387	-	-	-	-	387	-	387	387
National Honor Society	-	2,049	-	-	-	-	2,049	-	-	-	-	2,049	-	2,049	2,049
National Tech Honor Society	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10
Photography	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
Quidditch Club	-	115	-	-	-	-	115	-	-	-	-	115	-	115	115
Science National Honor Society	-	239	-	-	-	-	239	-	-	-	-	239	-	239	239
Spanish Honor Society	-	1,401	-	-	-	-	1,401	-	-	-	-	1,401	-	1,401	1,401
Student Council	-	3,044	-	-	-	-	3,044	-	-	-	-	3,044	-	3,044	3,044
Tri-M Music Honor Society	-	1,230	-	-	-	-	1,230	-	-	-	-	1,230	-	1,230	1,230
United Way Club	-	28	-	-	-	-	28	-	-	-	-	28	-	28	28
Young Republicans	-	321	-	-	-	-	321	-	-	-	-	321	-	321	321

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Youth in Government	-	648	-	-	-	-	648	-	-	-	-	648	-	648	648
Other Accounts:															
A.I.R.	-	231	-	-	-	-	231	-	-	-	-	231	-	231	231
Africa Outreach	-	1,004	-	-	-	-	1,004	-	-	-	-	1,004	-	1,004	1,004
AP Exams	-	5,651	-	-	-	-	5,651	-	-	-	-	5,651	-	5,651	5,651
Asian Cultural Explorers	-	313	-	-	-	-	313	-	-	-	-	313	-	313	313
Band	-	3,145	-	-	-	-	3,145	620	620	-	-	2,525	-	2,525	3,145
BEP-Pooled	-	226	-	-	-	-	226	-	-	-	226	-	-	226	226
Best Buddies	-	978	-	-	-	-	978	-	-	-	-	978	-	978	978
Business Academy	-	266	-	-	-	-	266	-	-	-	-	266	-	266	266
Career & Technical	-	1,330	-	-	-	-	1,330	-	-	-	-	1,330	-	1,330	1,330
Chorus	-	1,350	-	-	-	-	1,350	-	-	-	-	1,350	-	1,350	1,350
City of Brentwood Donation	-	13,261	-	-	-	-	13,261	835	835	-	12,426	-	-	12,426	13,261
College Night	-	612	-	-	-	-	612	-	-	-	-	612	-	612	612
Concessions	-	4,641	-	-	-	-	4,641	341	341	-	-	4,300	-	4,300	4,641
Counseling Center	-	374	-	-	-	-	374	-	-	-	-	374	-	374	374
Culinary Center	-	158	-	-	-	-	158	-	-	-	-	158	-	158	158
Drama	-	9,865	-	-	-	-	9,865	-	-	-	-	9,865	-	9,865	9,865
Faculty Grants	-	4,831	-	-	-	-	4,831	2,700	2,700	-	2,131	-	-	2,131	4,831
Fine Arts	-	1,216	-	-	-	-	1,216	-	-	-	-	1,216	-	1,216	1,216
Foreign Language	-	1,029	-	-	-	-	1,029	-	-	-	-	1,029	-	1,029	1,029
Foreign Language Lab	-	20,864	-	-	-	-	20,864	-	-	-	-	20,864	-	20,864	20,864
Forensics	-	1,366	-	-	-	-	1,366	1,365	1,365	-	-	1	-	1	1,366
Freshman Mentor Program	-	286	-	-	-	-	286	-	-	-	-	286	-	286	286
Graduation	-	10,571	-	-	-	-	10,571	-	-	-	-	10,571	-	10,571	10,571
GG James Fund	-	90	-	-	-	-	90	-	-	-	90	-	-	90	90
Habitat For Humanity	-	218	-	-	-	-	218	-	-	-	-	218	-	218	218
Hands on Nashville	-	14	-	-	-	-	14	-	-	-	-	14	-	14	14
Library	-	412	-	-	-	-	412	-	-	-	-	412	-	412	412
Math	-	2,007	-	-	-	-	2,007	-	-	-	-	2,007	-	2,007	2,007
Mock Trial	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10
Model UN	-	2,001	-	-	-	-	2,001	-	-	-	-	2,001	-	2,001	2,001
Newspaper	-	15	-	-	-	-	15	-	-	-	-	15	-	15	15

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Recycling/Beautification	-	1,696	-	-	-	-	1,696	-	-	-	-	1,696	-	1,696	1,696
Science	-	4,220	-	-	-	-	4,220	-	-	-	-	4,220	-	4,220	4,220
Science Bowl	-	1,011	-	-	-	-	1,011	-	-	-	-	1,011	-	1,011	1,011
Science Olympiad	-	745	-	-	-	-	745	-	-	-	-	745	-	745	745
Skills USA	-	54	-	-	-	-	54	-	-	-	-	54	-	54	54
Social Studies	-	290	-	-	-	-	290	-	-	-	-	290	-	290	290
Speak	-	67	-	-	-	-	67	-	-	-	-	67	-	67	67
Stars	-	868	-	-	-	-	868	-	-	-	-	868	-	868	868
Student Support	-	287	-	-	-	-	287	-	-	-	-	287	-	287	287
Teacher Morale	-	1,279	-	-	-	-	1,279	-	-	-	-	1,279	-	1,279	1,279
Transition	-	301	-	-	-	-	301	-	-	-	-	301	-	301	301
TV Production	-	1,528	-	-	-	-	1,528	-	-	-	-	1,528	-	1,528	1,528
VEI Business Academy	-	400	-	-	-	-	400	-	-	-	-	400	-	400	400
WCBOE Flow Through	-	1,530	-	-	-	-	1,530	1,530	1,530	-	-	-	-	-	1,530
Wellness	-	1,004	-	-	-	-	1,004	-	-	-	-	1,004	-	1,004	1,004
Windows on the World	-	1,804	-	-	-	-	1,804	-	-	-	-	1,804	-	1,804	1,804
Yearbook	-	9,420	-	-	-	-	9,420	4,700	4,700	-	-	4,720	-	4,720	9,420
Total Restricted	\$ -	\$ 298,813	\$ -	\$ -	\$ -	\$ -	\$ 298,813	\$ 52,959	\$ 52,959	\$ -	\$ 14,873	\$ 230,981	\$ -	\$ 245,854	\$ 298,813
Total General and Restricted	\$ -	\$ 334,515	\$ -	\$ -	\$ -	\$ -	\$ 334,515	\$ 60,520	\$ 60,520	\$ -	\$ 14,873	\$ 230,981	\$ 28,141	\$ 273,995	\$ 334,515

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 81,565				
Donations				4,299	-				
Fines, Fees, & Dues				16,680	-				
Fundraising				30,535	-				
Instructional				-	2,133				
Interest				4,023	-				
Parking				5,515	-				
Postage				-	11,011				
Total General	\$40,327	\$ -	\$40,327	\$ 61,052	\$ 94,709	\$ 21,471	\$ -	\$ -	\$28,141
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 65,924	\$ -	\$ 65,924	\$ 295,733	\$ 282,555	\$ -	\$ 48	\$ -	\$ 79,054
Cheerleading	4,779	-	4,779	67,892	65,809	-	147	-	6,715
Dance	2,732	-	2,732	13,176	12,444	195	-	-	3,659
Class Accounts:									
Class of 2014	8,044	-	8,044	19,114	24,064	-	1,000	-	2,094
Class of 2015	2,530	-	2,530	46,230	39,278	-	-	-	9,482
Class of 2016	10,668	-	10,668	195	2,693	-	-	-	8,170
Class of 2017	313	-	313	1,870	1,088	-	-	-	1,095
Class of 2018	-	-	-	-	-	1,000	-	-	1,000
Club Accounts:									
Art & Photography Club	532	-	532	746	498	-	-	-	780
DECA	5,888	-	5,888	60,209	57,879	-	200	-	8,018
English Honor Society	1	-	1	1,083	626	-	-	-	458
FCA	3	-	3	-	-	-	-	-	3
FCCLA	3,128	-	3,128	6,761	6,301	-	-	-	3,588
HOSA	1,677	-	1,677	13,877	12,507	-	-	-	3,047

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
IGEM	-	-	-	2,270	2,270	-	-	-	-
Ink	162	-	162	357	360	-	-	-	159
Interact Club	118	-	118	-	-	-	-	-	118
JROTC	1,754	-	1,754	20,271	20,521	-	-	-	1,504
Language Club	380	-	380	1,520	1,381	-	-	-	519
Mu Alpha Theta	3,057	-	3,057	1,890	781	-	-	-	4,166
National Engineering Society	195	-	195	210	18	-	-	-	387
National Honor Society	1,999	-	1,999	1,017	967	-	-	-	2,049
National Tech Honor Society	14	-	14	975	979	-	-	-	10
Photography	5	-	5	-	-	-	-	-	5
Quidditch Club	115	-	115	-	-	-	-	-	115
Science National Honor Society	268	-	268	208	237	-	-	-	239
Spanish Honor Society	449	-	449	1,699	747	-	-	-	1,401
Student Council	2,155	-	2,155	22,542	21,653	-	-	-	3,044
Technology Club	-	-	-	270	270	-	-	-	-
Tri-M Music Honor Society	1,394	-	1,394	-	164	-	-	-	1,230
United Way Club	28	-	28	-	-	-	-	-	28
Young Republicans	221	-	221	100	-	-	-	-	321
Youth in Government	443	-	443	22,765	24,160	1,600	-	-	648
Other Accounts:									
A.I.R.	416	-	416	1,500	1,685	-	-	-	231
Academics	11,945	-	11,945	76	12,021	-	-	-	-
Africa Outreach	1,004	-	1,004	-	-	-	-	-	1,004
AP Exams	15,147	-	15,147	123,853	133,349	-	-	-	5,651
Asian Cultural Explorers	-	-	-	313	-	-	-	-	313
Band	15,208	-	15,208	63,115	75,798	-	-	-	2,525
BEP-Pooled	4	-	4	10,215	9,993	-	-	-	226
BEP-Individual	1,791	-	1,791	10,215	10,249	40	1,797	-	-
Best Buddies	515	-	515	908	445	-	-	-	978
Business Academy	266	-	266	-	-	-	-	-	266

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Career & Technical	783	-	783	6,734	5,404	-	783	-	1,330
Chorus	809	-	809	33,294	32,753	-	-	-	1,350
City of Brentwood Donation	-	-	-	60,000	47,574	-	-	-	12,426
College Night	432	-	432	1,549	1,369	-	-	-	612
Concessions	2,337	-	2,337	50,956	48,993	-	-	-	4,300
Counseling Center	497	-	497	7,396	7,519	-	-	-	374
Culinary Center	107	-	107	51	-	-	-	-	158
Drama	9,238	-	9,238	26,667	26,040	-	-	-	9,865
English	1,893	-	1,893	32,842	32,842	-	1,893	-	-
Faculty Grants	19	-	19	1,300	4,188	5,000	-	-	2,131
Fine Arts	1,293	-	1,293	14,001	12,785	-	1,293	-	1,216
Foreign Language	424	-	424	6,889	5,826	-	458	-	1,029
Foreign Language Lab	26,534	-	26,534	-	670	-	5,000	-	20,864
Forensics	1,385	-	1,385	27,567	28,951	-	-	-	1
Freshman Mentor Program	119	-	119	650	483	-	-	-	286
Frisbee Golf	-	-	-	28	28	-	-	-	-
Graduation	3,147	-	3,147	32,004	24,580	-	-	-	10,571
GG James Fund	390	-	390	1,700	2,000	-	-	-	90
Habitat For Humanity	-	-	-	6,133	5,915	-	-	-	218
Hands on Nashville	14	-	14	-	-	-	-	-	14
Library	468	-	468	844	900	-	-	-	412
Math	2,772	-	2,772	11,114	9,107	-	2,772	-	2,007
Mock Trial	-	-	-	110	100	-	-	-	10
Model UN	6,578	-	6,578	26,101	29,078	-	1,600	-	2,001
Newspaper	15	-	15	-	-	-	-	-	15
Recycling/Beautification	1,060	-	1,060	1,111	475	-	-	-	1,696
Restricted Donations	5,000	-	5,000	-	-	-	5,000	-	-
Science	6,137	-	6,137	34,443	30,223	-	6,137	-	4,220
Science Bowl	661	-	661	350	-	-	-	-	1,011
Science Olympiad	984	-	984	1,946	2,185	-	-	-	745

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Skills USA	92	-	92	40	78	-	-	-	54
Social Studies	748	-	748	16,302	16,012	-	748	-	290
Speak	67	-	67	29	29	-	-	-	67
Stars	1,375	-	1,375	852	1,359	-	-	-	868
Student Support	287	-	287	-	-	-	-	-	287
Teacher Morale	521	-	521	2,952	2,194	-	-	-	1,279
Transition	362	-	362	614	675	-	-	-	301
TV Production	1,558	-	1,558	2,139	2,169	-	-	-	1,528
VEI Business Academy	240	-	240	491	291	-	40	-	400
Wellness	390	-	390	8,742	7,738	-	390	-	1,004
Windows on the World	1,917	-	1,917	396	509	-	-	-	1,804
Yearbook	19,910	-	19,910	39,896	55,086	-	-	-	4,720
Total Restricted	\$ 265,835	\$ -	\$ 265,835	\$ 1,271,408	\$ 1,269,918	\$ 7,835	\$ 29,306	\$ -	\$ 245,854
Total General and Restricted	\$ 306,162	\$ -	\$ 306,162	\$ 1,332,460	\$ 1,364,627	\$ 29,306	\$ 29,306	\$ -	\$ 273,995

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 19,674	\$ -	\$ -	\$ -	\$ -	\$ 19,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,674	\$ 19,674	\$ 19,674
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 52,795	\$ -	\$ -	\$ -	\$ -	\$ 52,795	\$ -	\$ -	\$ -	\$ -	\$ 52,795	\$ -	\$ 52,795	\$ 52,795
Cheerleading	-	90	-	-	-	-	90	-	-	-	-	90	-	90	90
Club Accounts:															
DECA	-	2,085	-	-	-	-	2,085	-	-	-	-	2,085	-	2,085	2,085
FCCLA	-	149	-	-	-	-	149	-	-	-	-	149	-	149	149
HOSA	-	1,127	-	-	-	-	1,127	-	-	-	-	1,127	-	1,127	1,127
Latin Club	-	12	-	-	-	-	12	-	-	-	-	12	-	12	12
Key Club	-	110	-	-	-	-	110	-	-	-	-	110	-	110	110
National Honor Society	-	655	-	-	-	-	655	-	-	-	-	655	-	655	655
Renaissance Club	-	621	-	-	-	-	621	-	-	-	-	621	-	621	621
Rotary Club	-	385	-	-	-	-	385	-	-	-	-	385	-	385	385
Spanish Club	-	241	-	-	-	-	241	-	-	-	-	241	-	241	241
Student Council	-	20,353	-	-	-	-	20,353	-	-	-	-	20,353	-	20,353	20,353
Youth in Government	-	150	-	-	-	-	150	-	-	-	-	150	-	150	150
Other Accounts:															
Algebra I	-	1	-	-	-	-	1	-	-	-	-	1	-	1	1
Algebra I/Pre-Calculus	-	83	-	-	-	-	83	-	-	-	-	83	-	83	83
Algebra II	-	34	-	-	-	-	34	-	-	-	-	34	-	34	34
Art Fees	-	35	-	-	-	-	35	-	-	-	-	35	-	35	35
Band	-	99	-	-	-	-	99	-	-	-	-	99	-	99	99
Band Fees	-	420	-	-	-	-	420	-	-	-	-	420	-	420	420
BEP-Pooled	-	6,282	-	-	-	-	6,282	-	-	-	6,282	-	-	6,282	6,282
CTE Media Production	-	517	-	-	-	-	517	-	-	-	-	517	-	517	517
Chemistry/Physical Science	-	153	-	-	-	-	153	-	-	-	-	153	-	153	153
Choir	-	2,644	-	-	-	-	2,644	-	-	-	-	2,644	-	2,644	2,644
Chorus Fees	-	86	-	-	-	-	86	-	-	-	-	86	-	86	86
Counseling	-	4,575	-	-	-	-	4,575	-	-	-	-	4,575	-	4,575	4,575
Culinary	-	1,098	-	-	-	-	1,098	-	-	-	-	1,098	-	1,098	1,098
ECEC	-	30	-	-	-	-	30	-	-	-	-	30	-	30	30
Engineering	-	357	-	-	-	-	357	-	-	-	-	357	-	357	357
English	-	4,367	-	-	-	-	4,367	-	-	-	-	4,367	-	4,367	4,367

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
English III	-	80	-	-	-	-	80	-	-	-	-	80	-	80	80
Fine Arts	-	443	-	-	-	-	443	-	-	-	-	443	-	443	443
Fishing Club	-	90	-	-	-	-	90	-	-	-	-	90	-	90	90
Foreign Language	-	73	-	-	-	-	73	-	-	-	-	73	-	73	73
Geometry	-	68	-	-	-	-	68	-	-	-	-	68	-	68	68
German	-	38	-	-	-	-	38	-	-	-	-	38	-	38	38
History Bowl	-	300	-	-	-	-	300	-	-	-	-	300	-	300	300
Journalism	-	87	-	-	-	-	87	-	-	-	-	87	-	87	87
Latin	-	54	-	-	-	-	54	-	-	-	-	54	-	54	54
Library	-	477	-	-	-	-	477	-	-	-	-	477	-	477	477
Marketing	-	129	-	-	-	-	129	-	-	-	-	129	-	129	129
Math	-	40	-	-	-	-	40	-	-	-	-	40	-	40	40
Physics	-	70	-	-	-	-	70	-	-	-	-	70	-	70	70
PSI	-	821	-	-	-	-	821	-	-	-	-	821	-	821	821
Recycling	-	189	-	-	-	-	189	-	-	-	-	189	-	189	189
SGG-Summit Goes Global	-	10	-	-	-	-	10	-	-	-	10	-	-	10	10
Science	-	1,201	-	-	-	-	1,201	-	-	-	-	1,201	-	1,201	1,201
Science Quiz Bowl	-	19,036	-	-	-	-	19,036	-	-	-	-	19,036	-	19,036	19,036
Social Studies	-	1,532	-	-	-	-	1,532	-	-	-	-	1,532	-	1,532	1,532
Spanish	-	51	-	-	-	-	51	-	-	-	-	51	-	51	51
TSA	-	1,056	-	-	-	-	1,056	-	-	-	-	1,056	-	1,056	1,056
TTC Grant-ECE	-	2,329	-	-	-	-	2,329	-	-	-	-	-	-	2,329	2,329
Teachers' Morale	-	834	-	-	-	-	834	-	-	-	-	834	-	834	834
Theatre	-	9,723	-	-	-	-	9,723	-	-	-	-	9,723	-	9,723	9,723
Theatre Fees	-	98	-	-	-	-	98	-	-	-	-	98	-	98	98
US History	-	2	-	-	-	-	2	-	-	-	-	2	-	2	2
Yearbook	-	721	-	-	-	-	721	-	-	-	-	721	-	721	721
Total Restricted	\$ -	\$ 139,106	\$ -	\$ -	\$ -	\$ -	\$ 139,106	\$ -	\$ -	\$ -	\$ 8,621	\$ 130,485	\$ -	\$ 139,106	\$ 139,106
Total General and Restricted	\$ -	\$ 158,780	\$ -	\$ -	\$ -	\$ -	\$ 158,780	\$ -	\$ -	\$ -	\$ 8,621	\$ 130,485	\$ 19,674	\$ 158,780	\$ 158,780

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 33,683				
Field Trips				220	-				
Fines, Fees, and Dues				47,972	-				
Fund Drives				24,811	3,056				
Gifts, Bequests, & Donations				293	-				
Instruction				-	40,155				
Parking Passes				6,360	-				
Total General	\$ 6,004	\$ -	\$ 6,004	\$ 79,656	\$ 76,894	\$ 10,908	\$ -	\$ -	\$ 19,674
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 48,775	\$ -	\$ 48,775	\$ 199,855	\$ 195,835	\$ -	\$ -	\$ -	\$ 52,795
Cheerleading	8,863	-	8,863	39,843	48,616	-	-	-	90
Club Accounts:									
DECA	1,442	-	1,442	15,826	15,183	-	-	-	2,085
FCCLA	257	-	257	320	428	-	-	-	149
Habitat High Club	-	-	-	2,034	2,034	-	-	-	-
HOSA	104	-	104	27,713	26,690	-	-	-	1,127
Latin Club	12	-	12	-	-	-	-	-	12
Key Club	86	-	86	130	106	-	-	-	110
National Honor Society	113	-	113	1,785	1,243	-	-	-	655
Renaissance Club	74	-	74	697	150	-	-	-	621
Rotary Club	116	-	116	720	451	-	-	-	385
Spanish Club	126	-	126	660	545	-	-	-	241
Student Council	4,450	-	4,450	27,188	11,285	-	-	-	20,353
Youth In Government	-	-	-	10,225	10,075	-	-	-	150
Other Accounts:									

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Algebra I	9	-	9	179	178	-	9	-	1
Algebra I/Pre-Calculus	15	-	15	209	126	-	15	-	83
Algebra II	-	-	-	122	88	-	-	-	34
Art I, II	362	-	362	-	-	-	362	-	-
Art Fees	110	-	110	2,584	2,549	-	110	-	35
Band	4,581	-	4,581	5,716	10,198	-	-	-	99
Band Fees	108	-	108	420	-	-	108	-	420
BEP-Individual	-	-	-	7,970	6,940	-	1,030	-	-
BEP-Pooled	3,609	-	3,609	8,074	6,431	1,030	-	-	6,282
Best Buddies	-	-	-	683	683	-	-	-	-
CTE Culinary	1	-	1	2,230	2,230	-	1	-	-
CTE Health Science	8	-	8	1,915	1,915	-	8	-	-
CTE Media Production	164	-	164	2,244	1,727	-	164	-	517
Chemistry/Physical Science	300	-	300	2,663	2,509	-	301	-	153
Choir	3,261	-	3,261	14,576	15,193	-	-	-	2,644
Chorus Fees	54	-	54	1,070	984	-	54	-	86
Counseling	3,757	-	3,757	4,520	3,702	-	-	-	4,575
Culinary	941	-	941	2,909	2,752	-	-	-	1,098
ECEC	287	-	287	260	230	-	287	-	30
Engineering	20	-	20	1,595	1,238	-	20	-	357
English	3,759	-	3,759	10,905	6,538	-	3,759	-	4,367
English III	1,654	-	1,654	1,500	1,420	-	1,654	-	80
Fine Arts	443	-	443	-	-	-	-	-	443
Fishing Club	-	-	-	4,698	4,608	-	-	-	90
Foreign Language	6	-	6	3,528	3,458	-	3	-	73
French	2	-	2	-	-	-	2	-	-
Geography	220	-	220	-	220	-	-	-	-
Geometry	198	-	198	273	397	-	6	-	68
German	124	-	124	386	348	-	124	-	38

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
History	3	-	3	-	3	-	-	-	-
History Bowl	-	-	-	300	-	-	-	-	300
Journalism	87	-	87	-	-	-	-	-	87
Latin	15	-	15	200	146	-	15	-	54
Library	64	-	64	427	14	-	-	-	477
Marketing	37	-	37	320	191	-	37	-	129
Math	6	-	6	1,501	1,269	-	198	-	40
Physical Education Fees	811	-	811	2,785	2,785	-	811	-	-
Physics	768	-	768	705	635	-	768	-	70
PSI	-	-	-	3,443	2,622	-	-	-	821
Recycling	8	-	8	1,098	917	-	-	-	189
SGG-Summit Goes Global	10	-	10	-	-	-	-	-	10
Scholarship	-	-	-	1,500	1,500	-	-	-	-
Science	1,435	-	1,435	9,164	7,963	-	1,435	-	1,201
Science Quiz Bowl	6,906	-	6,906	17,376	5,246	-	-	-	19,036
Social Studies	220	-	220	3,426	1,671	-	443	-	1,532
Spanish	-	-	-	1,518	1,464	-	3	-	51
STARS	-	-	-	270	270	-	-	-	-
TSA	213	-	213	7,353	6,510	-	-	-	1,056
TTC Grant-ECE	1,795	-	1,795	3,000	2,466	-	-	-	2,329
Teachers' Morale	175	-	175	5,431	4,772	-	-	-	834
Theatre	6,490	-	6,490	14,923	11,690	-	-	-	9,723
Theatre Fees	187	-	187	515	417	-	187	-	98
US History	24	-	24	1,280	1,278	-	24	-	2
Yearbook	1	-	1	5,079	4,359	-	-	-	721
Total Restricted	\$ 107,666	\$ -	\$ 107,666	\$ 489,839	\$ 447,491	\$ 1,030	\$ 11,938	\$ -	\$ 139,106
Total General and Restricted	\$ 113,670	\$ -	\$ 113,670	\$ 569,495	\$ 524,385	\$ 11,938	\$ 11,938	\$ -	\$ 158,780

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD MIDDLE SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS						LIABILITIES AND FUND BALANCES									
							LIABILITIES		FUND BALANCES							Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
General Fund	\$ -	\$ 159,669	\$ -	\$ -	\$ -	\$ -	\$ 159,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,669	\$ 159,669	\$ 159,669	
Restricted Fund																
Athletic Accounts:																
Athletics	\$ -	\$ 16,550	\$ -	\$ -	\$ -	\$ -	\$ 16,550	\$ -	\$ -	\$ -	\$ -	\$ 16,550	\$ -	\$ 16,550	\$ 16,550	
Club Accounts:																
Art Club	-	864	-	-	-	-	864	-	-	-	-	864	-	864	864	
Best Buddies	-	221	-	-	-	-	221	-	-	-	-	221	-	221	221	
National Honor Society	-	30	-	-	-	-	30	-	-	-	-	30	-	30	30	
Science Club	-	217	-	-	-	-	217	-	-	-	-	217	-	217	217	
Student Council	-	907	-	-	-	-	907	-	-	-	-	907	-	907	907	
Other Accounts:																
Art Grant	-	759	-	-	-	-	759	-	-	-	759	-	-	759	759	
Band	-	23	-	-	-	-	23	-	-	-	-	23	-	23	23	
BEP/Pooled	-	11,570	-	-	-	-	11,570	-	-	-	11,570	-	-	11,570	11,570	
Chorus	-	1,551	-	-	-	-	1,551	-	-	-	-	1,551	-	1,551	1,551	
Destination	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100	
Drama	-	9,720	-	-	-	-	9,720	-	-	-	-	9,720	-	9,720	9,720	
Forensics	-	788	-	-	-	-	788	-	-	-	-	788	-	788	788	
Health Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1	
Library	-	170	-	-	-	-	170	-	-	-	-	170	-	170	170	
Math Grant	-	101	-	-	-	-	101	-	-	-	-	101	-	101	101	
PTO-Donations	-	14,996	-	-	-	-	14,996	-	-	-	14,996	-	-	14,996	14,996	
Science Olympiad	-	75	-	-	-	-	75	-	-	-	-	75	-	75	75	
Stars	-	3,539	-	-	-	-	3,539	-	-	-	-	3,539	-	3,539	3,539	
Teacher's Morale	-	273	-	-	-	-	273	-	-	-	-	273	-	273	273	
Textbook Fees	-	477	-	-	-	-	477	-	-	-	-	477	-	477	477	
VAC Donations	-	11,862	-	-	-	-	11,862	-	-	-	-	11,862	-	11,862	11,862	
Williamson County Recycling	-	2,414	-	-	-	-	2,414	-	-	-	-	2,414	-	2,414	2,414	
Youth in Government	-	72	-	-	-	-	72	-	-	-	-	72	-	72	72	
Total Restricted	\$ -	\$ 77,280	\$ -	\$ -	\$ -	\$ -	\$ 77,280	\$ -	\$ -	\$ -	\$ 27,326	\$ 49,954	\$ -	\$ 77,280	\$ 77,280	
Total General and Restricted	\$ -	\$ 236,949	\$ -	\$ -	\$ -	\$ -	\$ 236,949	\$ -	\$ -	\$ -	\$ 27,326	\$ 49,954	\$ 159,669	\$ 236,949	\$ 236,949	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD MIDDLE SCHOOL-INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 26,263				
Donations				4,446	-				
Fines & Fees				105,304	-				
Fundraisers				12,076	124				
Instructional				-	102,000				
Interest				102	-				
Yearbooks				2,251	234				
Total General	\$ 164,111	\$ -	\$ 164,111	\$ 124,179	\$ 128,621	\$ -	\$ -	\$ -	\$ 159,669
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 23,634	\$ -	\$ 23,634	\$ 98,674	\$ 105,758	\$ -	\$ -	\$ -	\$ 16,550
Club Accounts:									
Art Club	549	-	549	1,710	1,395	-	-	-	864
Best Buddies	-	-	-	221	-	-	-	-	221
National Honor Society	18	-	18	310	298	-	-	-	30
Science Club	217	-	217	-	-	-	-	-	217
Student Council	1,417	-	1,417	16,086	16,596	-	-	-	907
Other Accounts:									
Art Grant	9	-	9	750	-	-	-	-	759
Band	1,807	-	1,807	14,821	16,605	-	-	-	23
BEP/Pooled	11,239	-	11,239	13,760	13,429	-	-	-	11,570
Chorus	2,954	-	2,954	-	1,403	-	-	-	1,551
City of Brentwood	-	-	-	15,000	15,000	-	-	-	-
Destination	105	-	105	1,770	1,775	-	-	-	100
Drama	4,356	-	4,356	13,212	7,848	-	-	-	9,720
Forensics	788	-	788	-	-	-	-	-	788
Health Grant	379	-	379	410	788	-	-	-	1
Library	3,813	-	3,813	106	3,749	-	-	-	170
Math Grant	177	-	177	165	241	-	-	-	101

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD MIDDLE SCHOOL-INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Model UN	43	-	43	2,920	2,963	-	-	-	-
PTO-Donations	30,710	-	30,710	72,220	87,934	-	-	-	14,996
Scholarships	-	-	-	700	700	-	-	-	-
Science Olympiad	105	-	105	240	270	-	-	-	75
Stars	2,375	-	2,375	5,112	3,948	-	-	-	3,539
Teacher's Morale	347	-	347	548	622	-	-	-	273
Textbook Fees	-	-	-	1,060	583	-	-	-	477
VAC Donations	6,733	-	6,733	15,500	10,371	-	-	-	11,862
Williamson County Recycling	2,220	-	2,220	194	-	-	-	-	2,414
Youth in Government	-	-	-	1,482	1,410	-	-	-	72
Total Restricted	\$ 93,995	\$ -	\$ 93,995	\$ 276,971	\$ 293,686	\$ -	\$ -	\$ -	\$ 77,280
Total General and Restricted	\$ 258,106	\$ -	\$ 258,106	\$ 401,150	\$ 422,307	\$ -	\$ -	\$ -	\$ 236,949

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES								
								LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances	
General Fund	\$ -	\$ 18,613	\$ -	\$ -	\$ -	\$ -	\$ 18,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,613	\$ 18,613	\$ 18,613	
Restricted Fund																
Athletic Accounts:																
Athletics	\$ -	\$ 23,172	\$ -	\$ -	\$ -	\$ -	\$ 23,172	\$ -	\$ -	\$ -	\$ -	\$ 23,172	\$ -	\$ 23,172	\$ 23,172	
Basketball Camp	-	200	-	-	-	-	200	-	-	-	-	200	-	200	200	
Cheerleaders	-	2,176	-	-	-	-	2,176	-	-	-	-	2,176	-	2,176	2,176	
Dance Team	-	54	-	-	-	-	54	-	-	-	-	54	-	54	54	
Football Camp	-	1,200	-	-	-	-	1,200	-	-	-	-	1,200	-	1,200	1,200	
Club Accounts:																
Art Club	-	867	-	-	-	-	867	-	-	-	-	867	-	867	867	
Beta Club	-	482	-	-	-	-	482	-	-	-	-	482	-	482	482	
FCA	-	182	-	-	-	-	182	-	-	-	-	182	-	182	182	
Recycle Club	-	2,159	-	-	-	-	2,159	-	-	-	-	2,159	-	2,159	2,159	
Skate Club	-	17	-	-	-	-	17	-	-	-	-	17	-	17	17	
Student Council	-	350	-	-	-	-	350	-	-	-	-	350	-	350	350	
T.S.A.	-	281	-	-	-	-	281	-	-	-	-	281	-	281	281	
Other Accounts:																
Art Grant	-	579	-	-	-	-	579	-	-	-	579	-	-	579	579	
Band	-	412	-	-	-	-	412	-	-	-	-	412	-	412	412	
BEP-Pooled	-	4,020	-	-	-	-	4,020	-	-	-	4,020	-	-	4,020	4,020	
Bicentennial Grant	-	500	-	-	-	-	500	-	-	-	500	-	-	500	500	
Bledsoe Memorial	-	801	-	-	-	-	801	-	-	-	801	-	-	801	801	
Choir	-	1,000	-	-	-	-	1,000	-	-	-	-	1,000	-	1,000	1,000	
D.I.	-	141	-	-	-	-	141	-	-	-	-	141	-	141	141	
Defibrillator Expenses	-	592	-	-	-	-	592	-	-	-	-	592	-	592	592	
Drama	-	4,550	-	-	-	-	4,550	-	-	-	-	4,550	-	4,550	4,550	
Fairview Music Grant	-	206	-	-	-	-	206	-	-	-	206	-	-	206	206	
Fairview BYOT Grant	-	641	-	-	-	-	641	-	-	-	641	-	-	641	641	
Fuel up to Play	-	770	-	-	-	-	770	-	-	-	770	-	-	770	770	
GALA Grant	-	80	-	-	-	-	80	-	-	-	80	-	-	80	80	
Gibbs Memorial Fund	-	747	-	-	-	-	747	-	-	-	-	747	-	747	747	
Language Arts	-	146	-	-	-	-	146	-	-	-	-	146	-	146	146	
Library	-	1,812	-	-	-	-	1,812	-	-	-	-	1,812	-	1,812	1,812	
Music Dept.	-	127	-	-	-	-	127	-	-	-	-	127	-	127	127	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
PBS	-	1,347	-	-	-	-	1,347	-	-	-	-	1,347	-	1,347	1,347
PE Uniforms	-	2,231	-	-	-	-	2,231	-	-	-	-	2,231	-	2,231	2,231
Pencil Sales	-	850	-	-	-	-	850	-	-	-	-	850	-	850	850
PTO-Donations	-	1,083	-	-	-	-	1,083	-	-	-	-	1,083	-	1,083	1,083
S.T.A.R.S.	-	282	-	-	-	-	282	-	-	-	-	282	-	282	282
Student Assistance	-	45	-	-	-	-	45	-	-	-	-	45	-	45	45
Teacher Morale	-	498	-	-	-	-	498	-	-	-	-	498	-	498	498
WCBOE Calculator Rental	-	1,713	-	-	-	-	1,713	1,713	1,713	-	-	-	-	-	1,713
Yearbook	-	5,144	-	-	-	-	5,144	-	-	-	-	5,144	-	5,144	5,144
Total Restricted	\$ -	\$ 61,457	\$ -	\$ -	\$ -	\$ -	\$ 61,457	\$ 1,713	\$ 1,713	\$ -	\$ 7,597	\$ 52,147	\$ -	\$ 59,744	\$ 61,457
Total General and Restricted	\$ -	\$ 80,070	\$ -	\$ -	\$ -	\$ -	\$ 80,070	\$ 1,713	\$ 1,713	\$ -	\$ 7,597	\$ 52,147	\$ 18,613	\$ 78,357	\$ 80,070

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 11,293				
Donations				23,564	-				
Field Trips				12,396	12,181				
Fines/Fees				8,881	-				
Fund Drives				24,452	13,671				
Instruction				-	18,782				
Total General	\$ 5,247	\$ -	\$ 5,247	\$ 69,293	\$ 55,927	\$ -	\$ -	\$ -	\$ 18,613
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 24,712	\$ -	\$ 24,712	\$ 67,053	\$ 69,703	\$ 1,110	\$ -	\$ -	\$ 23,172
Basketball Camp	-	-	-	3,045	2,845	-	-	-	200
Cheerleaders	2,112	-	2,112	3,516	3,452	-	-	-	2,176
Dance Team	187	-	187	2,810	2,943	-	-	-	54
Football Camp	225	-	225	3,543	1,458	-	1,110	-	1,200
Club Accounts:									
Art Club	1,594	-	1,594	2,050	2,777	-	-	-	867
Beta Club	470	-	470	1,037	1,025	-	-	-	482
FCA	256	-	256	-	74	-	-	-	182
Recycle Club	1,068	-	1,068	1,091	-	-	-	-	2,159
Skate Club	17	-	17	-	-	-	-	-	17
Student Council	678	-	678	4,565	4,893	-	-	-	350
T.S.A.	300	-	300	19,146	19,165	-	-	-	281
Other Accounts:									
Art Grant	63	-	63	516	-	-	-	-	579
Band	469	-	469	1,900	1,957	-	-	-	412
BEP-Individual	93	-	93	4,000	2,208	-	1,885	-	-
BEP-Pooled	3,578	-	3,578	4,000	5,443	1,885	-	-	4,020
Bicentennial Grant	500	-	500	-	-	-	-	-	500

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Bledsoe Memorial	1,784	-	1,784	850	1,833	-	-	-	801
Choir	1,550	-	1,550	290	840	-	-	-	1,000
D.I.	371	-	371	-	230	-	-	-	141
Defibrillator Expenses	592	-	592	-	-	-	-	-	592
Drama	2,869	-	2,869	4,327	2,646	-	-	-	4,550
Fairview Music Grant	206	-	206	-	-	-	-	-	206
Fairview BYOT Grant	641	-	641	-	-	-	-	-	641
Fuel up to Play	770	-	770	-	-	-	-	-	770
GALA Grant	80	-	80	-	-	-	-	-	80
Gibbs Memorial Fund	776	-	776	-	29	-	-	-	747
Language Arts	146	-	146	-	-	-	-	-	146
Library	1,731	-	1,731	3,664	3,583	-	-	-	1,812
Music Dept.	1,338	-	1,338	37,949	39,160	-	-	-	127
PBS	898	-	898	5,278	4,829	-	-	-	1,347
PE Uniforms	1,359	-	1,359	3,240	2,368	-	-	-	2,231
Pencil Sales	949	-	949	32	131	-	-	-	850
PTO-Donations	2,145	-	2,145	4,525	5,587	-	-	-	1,083
S.T.A.R.S.	381	-	381	99	198	-	-	-	282
Student Assistance	45	-	45	-	-	-	-	-	45
Teacher Morale	460	-	460	2,299	2,261	-	-	-	498
Yearbook	651	-	651	4,669	176	-	-	-	5,144
Total Restricted	\$ 56,064	\$ -	\$ 56,064	\$ 185,494	\$ 181,814	\$ 2,995	\$ 2,995	\$ -	\$ 59,744
Total General and Restricted	\$ 61,311	\$ -	\$ 61,311	\$ 254,787	\$ 237,741	\$ 2,995	\$ 2,995	\$ -	\$ 78,357

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
GRASSLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES								
								LIABILITIES		FUND BALANCES						Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
General Fund	\$ -	\$ 79,838	\$ -	\$ -	\$ -	\$ -	\$ 79,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,838	\$ 79,838	\$ 79,838	
Restricted Fund																
Athletic Accounts:																
Athletics	\$ -	\$ 49,466	\$ -	\$ -	\$ -	\$ -	\$ 49,466	\$ -	\$ -	\$ -	\$ -	\$ 49,466	\$ -	\$ 49,466	\$ 49,466	
Cheerleaders	-	12,766	-	-	-	-	12,766	-	-	-	-	12,766	-	12,766	12,766	
Dance Team	-	3,239	-	-	-	-	3,239	-	-	-	-	3,239	-	3,239	3,239	
Club Accounts:																
Art Club	-	547	-	-	-	-	547	-	-	-	-	547	-	547	547	
Drama Club	-	7,087	-	-	-	-	7,087	-	-	-	-	7,087	-	7,087	7,087	
National Honor Society	-	2,124	-	-	-	-	2,124	-	-	-	-	2,124	-	2,124	2,124	
Student Council	-	3,398	-	-	-	-	3,398	-	-	-	-	3,398	-	3,398	3,398	
Yearbook Club	-	140	-	-	-	-	140	-	-	-	-	140	-	140	140	
Other Accounts:																
Band	-	1,402	-	-	-	-	1,402	-	-	-	-	1,402	-	1,402	1,402	
Chorus	-	478	-	-	-	-	478	-	-	-	-	478	-	478	478	
Destination Imagination	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10	
Health Grant	-	11	-	-	-	-	11	-	-	-	11	-	-	11	11	
Invest Funds	-	25,968	-	-	-	-	25,968	-	-	-	25,968	-	-	25,968	25,968	
Lego League	-	5,245	-	-	-	-	5,245	-	-	-	-	5,245	-	5,245	5,245	
Library Media Center	-	4,550	-	-	-	-	4,550	-	-	-	-	4,550	-	4,550	4,550	
Model UN	-	205	-	-	-	-	205	-	-	-	-	205	-	205	205	
Newspaper	-	196	-	-	-	-	196	-	-	-	-	196	-	196	196	
Outdoor Classroom	-	4,288	-	-	-	-	4,288	-	-	-	-	4,288	-	4,288	4,288	
Parents Club	-	4	-	-	-	-	4	-	-	-	-	4	-	4	4	
Restricted Donations	-	891	-	-	-	-	891	-	-	-	891	-	-	891	891	
S.T.A.R.S.	-	2,444	-	-	-	-	2,444	-	-	-	-	2,444	-	2,444	2,444	
Summer School Materials & Supplies	-	215	-	-	-	-	215	-	-	-	-	215	-	215	215	
Teacher Morale	-	1,048	-	-	-	-	1,048	-	-	-	-	1,048	-	1,048	1,048	
Youth Legislature	-	649	-	-	-	-	649	-	-	-	-	649	-	649	649	
Total Restricted	\$ -	\$ 126,371	\$ -	\$ -	\$ -	\$ -	\$ 126,371	\$ -	\$ -	\$ -	\$ 26,870	\$ 99,501	\$ -	\$ 126,371	\$ 126,371	
Total General and Restricted	\$ -	\$ 206,209	\$ -	\$ -	\$ -	\$ -	\$ 206,209	\$ -	\$ -	\$ -	\$ 26,870	\$ 99,501	\$ 79,838	\$ 206,209	\$ 206,209	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
GRASSLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 25,218				
Donations				2,621	-				
Field Trips				11,901	12,673				
Fines, Fees, & Dues				9,075	-				
Fundraisers				18,858	1,055				
Instruction				-	8,948				
Interest				175	-				
Total General	\$ 85,102	\$ -	\$ 85,102	\$ 42,630	\$ 47,894	\$ -	\$ -	\$ -	\$ 79,838
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 32,617	\$ -	\$ 32,617	\$ 47,418	\$ 30,429	\$ -	\$ 140	\$ -	\$ 49,466
Cheerleaders	5,035	-	5,035	13,424	5,693	-	-	-	12,766
Dance Team	695	-	695	8,847	6,303	-	-	-	3,239
Club Accounts:									
Art Club	547	-	547	-	-	-	-	-	547
Drama Club	6,112	-	6,112	2,241	1,266	-	-	-	7,087
National Honor Society	1,777	-	1,777	1,393	1,046	-	-	-	2,124
Student Council	4,599	-	4,599	521	1,722	-	-	-	3,398
Yearbook Club	-	-	-	-	-	140	-	-	140
Other Accounts:									
Band	-	-	-	9,720	8,318	-	-	-	1,402
BEP-Pooled	1,750	-	1,750	5,300	7,050	-	-	-	-
BEP-Teacher	-	-	-	5,300	5,300	-	-	-	-
Chorus	200	-	200	7,493	7,215	-	-	-	478
Destination Imagination	10	-	10	-	-	-	-	-	10
Health Grant	3	-	3	1,625	1,617	-	-	-	11
Invest Funds	10,192	-	10,192	30,295	14,519	-	-	-	25,968
Lego League	5,181	-	5,181	5,870	5,806	-	-	-	5,245
Library Media Center	4,094	-	4,094	10,228	9,772	-	-	-	4,550

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
GRASSLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Model UN	15	-	15	1,520	1,330	-	-	-	205
Newspaper	196	-	196	-	-	-	-	-	196
Outdoor Classroom	3,850	-	3,850	438	-	-	-	-	4,288
Parents Club	4	-	4	-	-	-	-	-	4
Restricted Donations	1,834	-	1,834	-	943	-	-	-	891
S.T.A.R.S.	2,922	-	2,922	4,721	5,199	-	-	-	2,444
Summer School Materials & Supplies	239	-	239	2,355	2,379	-	-	-	215
Teacher Morale	1,159	-	1,159	330	441	-	-	-	1,048
Youth Legislature	649	-	649	770	770	-	-	-	649
Total Restricted	\$ 83,680	\$ -	\$ 83,680	\$ 159,809	\$ 117,118	\$ 140	\$ 140	\$ -	\$ 126,371
Total General and Restricted	\$ 168,782	\$ -	\$ 168,782	\$ 202,439	\$ 165,012	\$ 140	\$ 140	\$ -	\$ 206,209

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 36,477	\$ -	\$ -	\$ -	\$ -	\$ 36,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,477	\$ 36,477	\$ 36,477
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 37,467	\$ -	\$ -	\$ -	\$ -	\$ 37,467	\$ -	\$ -	\$ -	\$ -	\$ 37,467	\$ -	\$ 37,467	\$ 37,467
Cheerleading	-	20,349	-	-	-	-	20,349	-	-	-	-	20,349	-	20,349	20,349
Majorettes	-	1,112	-	-	-	-	1,112	-	-	-	-	1,112	-	1,112	1,112
Dance	-	8,128	-	-	-	-	8,128	-	-	-	-	8,128	-	8,128	8,128
Club Accounts:															
Stars	-	35	-	-	-	-	35	-	-	-	-	35	-	35	35
Student Council	-	3,063	-	-	-	-	3,063	-	-	-	-	3,063	-	3,063	3,063
Other Accounts:															
Band	-	817	-	-	-	-	817	-	-	-	-	817	-	817	817
BEP - Pooled	-	3,584	-	-	-	-	3,584	-	-	-	3,584	-	-	3,584	3,584
Bookstore	-	25	-	-	-	-	25	-	-	-	-	25	-	25	25
Chorus	-	2,011	-	-	-	-	2,011	-	-	-	-	2,011	-	2,011	2,011
Club Accounts	-	3,537	-	-	-	-	3,537	-	-	-	-	3,537	-	3,537	3,537
Drama	-	2,113	-	-	-	-	2,113	-	-	-	-	2,113	-	2,113	2,113
Guidance	-	36	-	-	-	-	36	-	-	-	-	36	-	36	36
HMS Newspaper	-	76	-	-	-	-	76	-	-	-	-	76	-	76	76
Honors Art	-	41	-	-	-	-	41	-	-	-	-	41	-	41	41
Honor Level Rewards	-	466	-	-	-	-	466	-	-	-	-	466	-	466	466
Launch Team	-	402	-	-	-	-	402	-	-	-	-	402	-	402	402
Library	-	1,498	-	-	-	-	1,498	-	-	-	-	1,498	-	1,498	1,498
Model UN	-	355	-	-	-	-	355	-	-	-	-	355	-	355	355
One Account	-	23	-	-	-	-	23	-	-	-	-	23	-	23	23
PTO Donations	-	180	-	-	-	-	180	-	-	-	180	-	-	180	180
Rest. Donation - Clinic	-	141	-	-	-	-	141	-	-	-	141	-	-	141	141
Rest. Donation-Teacher Wkrm	-	201	-	-	-	-	201	-	-	-	201	-	-	201	201
Teacher Morale	-	64	-	-	-	-	64	-	-	-	-	64	-	64	64
WCBOE Flow Through	-	181	-	-	-	-	181	181	181	-	-	-	-	-	181
Total Restricted	\$ -	\$ 85,905	\$ -	\$ -	\$ -	\$ -	\$ 85,905	\$ 181	\$ 181	\$ -	\$ 4,106	\$ 81,618	\$ -	\$ 85,724	\$ 85,905
Total General and Restricted	\$ -	\$ 122,382	\$ -	\$ -	\$ -	\$ -	\$ 122,382	\$ 181	\$ 181	\$ -	\$ 4,106	\$ 81,618	\$ 36,477	\$ 122,201	\$ 122,382

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 14,630				
Field Trips				60	680				
Fines, Fees, & Dues				26,641	-				
Fund Drives				5,984	-				
Gifts, Bequests, & Donations				3,674	-				
Instruction				-	35,214				
Recycle				1,084	377				
Resale Items				6,699	2,354				
Total General	\$ 46,390	\$ -	\$ 46,390	\$ 44,142	\$ 53,255	\$ -	\$ 800	\$ -	\$ 36,477
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 28,734	\$ -	\$ 28,734	\$ 80,604	\$ 73,740	\$ 1,869	\$ -	\$ -	\$ 37,467
Athletic-Track Account	140	-	140	-	-	-	140	-	-
Cheerleading	10,211	-	10,211	46,757	36,363	-	256	-	20,349
Majorettes	1,727	-	1,727	1,838	2,453	-	-	-	1,112
Dance	2,661	-	2,661	8,072	2,605	-	-	-	8,128
Club Accounts:									
Sixers	120	-	120	-	-	-	120	-	-
Stars	-	-	-	80	45	-	-	-	35
Student Council	2,240	-	2,240	2,341	1,478	-	40	-	3,063
Other Accounts:									
Band	2,453	-	2,453	6,987	8,623	-	-	-	817
BEP - Pooled	568	-	568	5,400	3,354	970	-	-	3,584
BEP - Teacher	-	-	-	5,200	4,230	-	970	-	-
Battle of the Books	-	-	-	84	84	-	-	-	-
Bookstore	687	-	687	374	1,036	-	-	-	25
Bridge the Gap	16	-	16	-	-	-	16	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Chorus	635	-	635	10,129	8,753	-	-	-	2,011
Club Accounts	-	-	-	3,537	-	-	-	-	3,537
Destination	55	-	55	85	180	40	-	-	-
Drama	2,892	-	2,892	1,140	1,919	-	-	-	2,113
Grant Funds	-	-	-	500	500	-	-	-	-
Guidance	36	-	36	224	224	-	-	-	36
HMS Newspaper	76	-	76	-	-	-	-	-	76
Honors Art	41	-	41	-	-	-	-	-	41
Honor Level Rewards	583	-	583	4,490	5,420	813	-	-	466
IChoose Service Project	55	-	55	-	-	-	55	-	-
Launch Team	-	-	-	1,273	871	-	-	-	402
Library	549	-	549	4,246	3,297	-	-	-	1,498
Miss HMS	562	-	562	-	99	-	463	-	-
Model UN	-	-	-	880	525	-	-	-	355
Olweus Donations	159	-	159	-	-	-	159	-	-
One Account	-	-	-	343	320	-	-	-	23
PTO Donations	-	-	-	180	-	-	-	-	180
Rest. Donation - Clinic	141	-	141	-	-	-	-	-	141
Rest. Donation-Teacher Wkrm	-	-	-	934	1,533	800	-	-	201
Restricted Softball	1,473	-	1,473	-	-	-	1,473	-	-
Teacher Morale	233	-	233	3,991	4,160	-	-	-	64
Total Restricted	\$ 57,047	\$ -	\$ 57,047	\$ 189,689	\$ 161,812	\$ 4,492	\$ 3,692	\$ -	\$ 85,724
Total General and Restricted	\$ 103,437	\$ -	\$ 103,437	\$ 233,831	\$ 215,067	\$ 4,492	\$ 4,492	\$ -	\$ 122,201

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Liabilities and Fund Balances
General Fund	\$ -	\$ 51,728	\$ -	\$ -	\$ -	\$ -	\$ 51,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,728	\$ 51,728	\$ 51,728
Restricted Fund															
Athletics Accounts:															
Athletics	\$ -	\$ 11,381	\$ -	\$ -	\$ -	\$ -	\$ 11,381	\$ -	\$ -	\$ -	\$ -	\$ 11,381	\$ -	\$ 11,381	\$ 11,381
Athletics Fundraisers	-	5,354	-	-	-	-	5,354	-	-	-	-	5,354	-	5,354	5,354
Cheerleaders	-	14,015	-	-	-	-	14,015	-	-	-	-	14,015	-	14,015	14,015
Dance Team	-	521	-	-	-	-	521	-	-	-	-	521	-	521	521
Club Accounts:															
Chess Club	-	93	-	-	-	-	93	-	-	-	-	93	-	93	93
Drama Club	-	4,523	-	-	-	-	4,523	-	-	-	-	4,523	-	4,523	4,523
FCA	-	99	-	-	-	-	99	-	-	-	-	99	-	99	99
Fermata Club	-	179	-	-	-	-	179	-	-	-	-	179	-	179	179
National Junior Honor Society	-	1,223	-	-	-	-	1,223	-	-	-	-	1,223	-	1,223	1,223
Stars Leadership	-	1,637	-	-	-	-	1,637	-	-	-	-	1,637	-	1,637	1,637
Student Council	-	944	-	-	-	-	944	-	-	-	-	944	-	944	944
Other Accounts:															
Agenda	-	126	-	-	-	-	126	-	-	-	-	126	-	126	126
Band	-	1,697	-	-	-	-	1,697	-	-	-	-	1,697	-	1,697	1,697
BEP Pooled	-	1,837	-	-	-	-	1,837	-	-	-	1,837	-	-	1,837	1,837
Destination Imagination	-	36	-	-	-	-	36	-	-	-	-	36	-	36	36
Eighth Grade Science	-	223	-	-	-	-	223	-	-	-	-	223	-	223	223
Library	-	2,494	-	-	-	-	2,494	-	-	-	-	2,494	-	2,494	2,494
Music	-	1,239	-	-	-	-	1,239	-	-	-	-	1,239	-	1,239	1,239
PSAT Testing	-	648	-	-	-	-	648	-	-	-	-	648	-	648	648
PTO Donations	-	19,355	-	-	-	-	19,355	-	-	-	19,355	-	-	19,355	19,355
PTO Grant	-	1,168	-	-	-	-	1,168	-	-	-	1,168	-	-	1,168	1,168
Recycling/Beautification	-	1,429	-	-	-	-	1,429	-	-	-	-	1,429	-	1,429	1,429
Restricted Donations	-	7,939	-	-	-	-	7,939	-	-	-	7,939	-	-	7,939	7,939
Student Fees	-	787	-	-	-	-	787	-	-	-	-	787	-	787	787
Student Supplies	-	1	-	-	-	-	1	-	-	-	-	1	-	1	1
Summer Camp Fundraiser	-	5,287	-	-	-	-	5,287	-	-	-	-	5,287	-	5,287	5,287
Teacher Morale	-	1,692	-	-	-	-	1,692	-	-	-	-	1,692	-	1,692	1,692
Youth Legislature	-	553	-	-	-	-	553	-	-	-	-	553	-	553	553
Total Restricted	\$ -	\$ 86,480	\$ -	\$ -	\$ -	\$ -	\$ 86,480	\$ -	\$ -	\$ -	\$ 30,299	\$ 56,181	\$ -	\$ 86,480	\$ 86,480
Total General and Restricted	\$ -	\$ 138,208	\$ -	\$ -	\$ -	\$ -	\$ 138,208	\$ -	\$ -	\$ -	\$ 30,299	\$ 56,181	\$ 51,728	\$ 138,208	\$ 138,208

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 7,351				
Fines, Fees, & Dues				25,188	-				
Fund Drives				18,503	8,073				
Gifts, Bequests, & Donations				4,035	-				
Instruction				-	26,323				
Interest				81	-				
Resale Items				4,190	748				
Total General	\$ 42,226	\$ -	\$ 42,226	\$ 51,997	\$ 42,495	\$ -	\$ -	\$ -	\$ 51,728
Restricted Fund									
Athletics Accounts:									
Athletics	\$ 3,502	\$ -	\$ 3,502	\$ 59,045	\$ 51,166	\$ -	\$ -	\$ -	\$ 11,381
Athletics Fundraisers	4,498	-	4,498	14,358	13,502	-	-	-	5,354
Cheerleaders	2,857	-	2,857	15,349	4,191	-	-	-	14,015
Dance Team	163	-	163	6,676	6,318	-	-	-	521
Club Accounts:									
Chess Club	93	-	93	-	-	-	-	-	93
Drama Club	2,472	-	2,472	2,518	467	-	-	-	4,523
FCA	99	-	99	-	-	-	-	-	99
Fermata Club	179	-	179	-	-	-	-	-	179
National Junior Honor Society	970	-	970	1,890	1,637	-	-	-	1,223
Stars Leadership	925	-	925	3,088	2,376	-	-	-	1,637
Student Council	1,429	-	1,429	-	485	-	-	-	944
Other Accounts:									
Agendas	-	-	-	822	696	-	-	-	126
Band	639	-	639	41,264	40,206	-	-	-	1,697
BEP Individual	-	-	-	5,500	5,236	-	264	-	-
BEP Pooled	4,472	-	4,472	5,500	8,399	264	-	-	1,837

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Destination Imagination	36	-	36	-	-	-	-	-	36
Eighth Grade Science	-	-	-	529	306	-	-	-	223
Library	3,962	-	3,962	6,573	8,041	-	-	-	2,494
Model UN	744	-	744	8,093	8,837	-	-	-	-
Music	578	-	578	1,650	872	-	117	-	1,239
PE Uniforms	-	-	-	3,486	3,486	-	-	-	-
PSAT Testing	44	-	44	2,438	1,834	-	-	-	648
PTO Donations	2,000	-	2,000	38,029	20,674	-	-	-	19,355
PTO Grant	8,928	-	8,928	11,708	19,468	-	-	-	1,168
Recycling/Beautification	1,391	-	1,391	105	67	-	-	-	1,429
Restricted Donations	7,439	-	7,439	500	-	-	-	-	7,939
Student Fees	-	-	-	69,375	68,588	-	-	-	787
Student Supplies	-	-	-	11,728	11,727	-	-	-	1
Summer Camp Fundraiser	6,239	-	6,239	213	1,165	-	-	-	5,287
Teacher Morale	2,375	-	2,375	4,302	4,985	-	-	-	1,692
Youth Legislature	-	-	-	9,157	8,721	117	-	-	553
Total Restricted	\$ 56,034	\$ -	\$ 56,034	\$ 323,896	\$ 293,450	\$ 381	\$ 381	\$ -	\$ 86,480
Total General and Restricted	\$ 98,260	\$ -	\$ 98,260	\$ 375,893	\$ 335,945	\$ 381	\$ 381	\$ -	\$ 138,208

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
							LIABILITIES		FUND BALANCES					Total Fund Balances	
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned		
General Fund	\$ -	\$ 38,619	\$ -	\$ -	\$ -	\$ -	\$ 38,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,619	\$ 38,619	\$ 38,619
Restricted Fund															
Athletic Accounts:															
Athletics - General	\$ -	\$ 20,092	\$ -	\$ -	\$ -	\$ -	\$ 20,092	\$ -	\$ -	\$ -	\$ -	\$ 20,092	\$ -	\$ 20,092	\$ 20,092
Cheer	-	14,263	-	-	-	-	14,263	-	-	-	-	14,263	-	14,263	14,263
Concessions	-	4,325	-	-	-	-	4,325	-	-	-	-	4,325	-	4,325	4,325
Cross Country	-	3,042	-	-	-	-	3,042	-	-	-	-	3,042	-	3,042	3,042
Dance Team	-	183	-	-	-	-	183	-	-	-	-	183	-	183	183
Football	-	355	-	-	-	-	355	-	-	-	-	355	-	355	355
Softball	-	1,535	-	-	-	-	1,535	-	-	-	-	1,535	-	1,535	1,535
Tennis	-	1,275	-	-	-	-	1,275	-	-	-	-	1,275	-	1,275	1,275
Track	-	1,537	-	-	-	-	1,537	-	-	-	-	1,537	-	1,537	1,537
Volleyball	-	6,536	-	-	-	-	6,536	-	-	-	-	6,536	-	6,536	6,536
Wrestling	-	1,859	-	-	-	-	1,859	-	-	-	-	1,859	-	1,859	1,859
Class Accounts:															
Classroom Accounts	-	3,040	-	-	-	-	3,040	-	-	-	-	3,040	-	3,040	3,040
8th Grade Funds	-	2,581	-	-	-	-	2,581	-	-	-	-	2,581	-	2,581	2,581
Club Accounts:															
Art Club	-	1,526	-	-	-	-	1,526	-	-	-	-	1,526	-	1,526	1,526
Sixers	-	40	-	-	-	-	40	-	-	-	-	40	-	40	40
STARS	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Student Advisory Club	-	737	-	-	-	-	737	-	-	-	-	737	-	737	737
Other Accounts:															
Band	-	11,986	-	-	-	-	11,986	-	-	-	-	11,986	-	11,986	11,986
BEP - Pooled	-	3,287	-	-	-	-	3,287	-	-	-	3,287	-	-	3,287	3,287
Destination Imagination	-	558	-	-	-	-	558	-	-	-	-	558	-	558	558
Drama	-	7,722	-	-	-	-	7,722	-	-	-	-	7,722	-	7,722	7,722
Fusion Account	-	696	-	-	-	-	696	-	-	-	-	696	-	696	696
Honors Spanish	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Library	-	2,471	-	-	-	-	2,471	-	-	-	-	2,471	-	2,471	2,471
Office Account	-	1,229	-	-	-	-	1,229	-	-	-	-	1,229	-	1,229	1,229
Positive Behavior Support	-	3,124	-	-	-	-	3,124	-	-	-	-	3,124	-	3,124	3,124
Project- Empower	-	85	-	-	-	-	85	-	-	-	85	-	-	85	85
Restricted Grant - Access Life	-	7	-	-	-	-	7	-	-	-	7	-	-	7	7

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
Restricted Grant - Mirror Image	-	52	-	-	-	-	52	-	-	-	52	-	-	52	52
Restricted Grant - Moved to Stand	-	400	-	-	-	-	400	-	-	-	400	-	-	400	400
Technology Fund	-	121	-	-	-	-	121	-	-	-	-	121	-	121	121
WCBOE Flow Through	-	595	-	-	-	-	595	595	595	-	-	-	-	-	595
Total Restricted	\$ -	\$ 95,295	\$ -	\$ -	\$ -	\$ -	\$ 95,295	\$ 595	\$ 595	\$ -	\$ 3,831	\$ 90,869	\$ -	\$ 94,700	\$ 95,295
Total General and Restricted	\$ -	\$ 133,914	\$ -	\$ -	\$ -	\$ -	\$ 133,914	\$ 595	\$ 595	\$ -	\$ 3,831	\$ 90,869	\$ 38,619	\$ 133,319	\$ 133,914

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 5,709				
Field Trips				1,930	1,791				
Fines, Fees, and Dues				1,026	-				
Fund Drives				39,015	9,945				
Gifts, Bequests, & Donations				12,254	-				
Instruction				-	34,307				
Recycling				931	228				
Total General	\$ 35,443	\$ -	\$ 35,443	\$ 55,156	\$ 51,980	\$ -	\$ -	\$ -	\$ 38,619
Restricted Fund									
Athletic Accounts:									
Athletics - General	\$ 13,894	\$ -	\$ 13,894	\$ 59,536	\$ 51,118	\$ -	\$ 2,220	\$ -	\$ 20,092
Baseball	765	-	765	7,886	10,871	2,220	-	-	-
Basketball-Boys	2,024	-	2,024	-	2,024	-	-	-	-
Cheer	13,845	-	13,845	29,479	29,061	-	-	-	14,263
Concessions	3,010	-	3,010	21,884	20,569	-	-	-	4,325
Cross Country	-	-	-	4,071	1,029	-	-	-	3,042
Dance Team	183	-	183	-	-	-	-	-	183
Football	4,174	-	4,174	14,233	17,872	-	180	-	355
Soccer-Boys	1,981	-	1,981	-	1,981	-	-	-	-
Soccer-Girls	1,144	-	1,144	-	1,144	-	-	-	-
Softball	1,703	-	1,703	5,305	5,473	-	-	-	1,535
Tennis	629	-	629	1,280	634	-	-	-	1,275
Track	45	-	45	3,447	1,955	-	-	-	1,537

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Volleyball	1,469	-	1,469	10,779	5,712	-	-	-	6,536
Wrestling	1,969	-	1,969	11,675	11,785	-	-	-	1,859
Class Accounts:									
Classroom Accounts	-	-	-	2,992	3,152	3,200	-	-	3,040
6th Grade Funds	-	-	-	28,191	29,507	1,316	-	-	-
7th Grade Funds	-	-	-	23,170	21,570	-	1,600	-	-
8th Grade Funds	-	-	-	25,615	20,118	-	2,916	-	2,581
Club Accounts:									
Art Club	251	-	251	2,630	1,355	-	-	-	1,526
Sixers	40	-	40	-	-	-	-	-	40
STARS	60	-	60	-	42	-	-	-	18
Student Advisory Club	959	-	959	1,278	1,500	-	-	-	737
Other Accounts:									
Band	2,173	-	2,173	34,133	24,500	180	-	-	11,986
BEP - Individual	212	-	212	5,688	5,259	-	641	-	-
BEP - Pooled	1,710	-	1,710	6,111	5,175	641	-	-	3,287
Destination Imagination	558	-	558	-	-	-	-	-	558
Drama	7,445	-	7,445	9,951	9,674	-	-	-	7,722
Fusion Account	402	-	402	800	506	-	-	-	696
Honors Spanish	18	-	18	-	-	-	-	-	18
Library	2,785	-	2,785	3,769	4,083	-	-	-	2,471
Mustang Roundup	500	-	500	-	500	-	-	-	-
Office Account	718	-	718	2,071	1,560	-	-	-	1,229
Positive Behavior Support	9,155	-	9,155	12,375	18,406	-	-	-	3,124
Project- Empower	-	-	-	400	315	-	-	-	85
PSAT's	580	-	580	-	580	-	-	-	-
Restricted Grant - Access Life	107	-	107	-	100	-	-	-	7

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers	Transfers		
						In	Out		
Restricted Grant - Mirror Image	52	-	52	-	-	-	-	-	52
Restricted Grant - Moved to Stand	400	-	400	-	-	-	-	-	400
Technology Fund	579	-	579	-	458	-	-	-	121
Total Restricted	\$ 75,539	\$ -	\$ 75,539	\$ 328,749	\$ 309,588	\$ 7,557	\$ 7,557	\$ -	\$ 94,700
Total General and Restricted	\$ 110,982	\$ -	\$ 110,982	\$ 383,905	\$ 361,568	\$ 7,557	\$ 7,557	\$ -	\$ 133,319

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUNSET MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES								
								LIABILITIES		FUND BALANCES						Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
General Fund	\$ -	\$ 24,538	\$ -	\$ -	\$ -	\$ -	\$ 24,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,538	\$ 24,538	\$ 24,538	
Restricted Fund																
Athletic Accounts:																
Athletics	\$ -	\$ 34,550	\$ -	\$ -	\$ -	\$ -	\$ 34,550	\$ -	\$ -	\$ -	\$ -	\$ 34,550	\$ -	\$ 34,550	\$ 34,550	
Club Accounts:																
Art Club	-	615	-	-	-	-	615	-	-	-	-	615	-	615	615	
FCA	-	293	-	-	-	-	293	-	-	-	-	293	-	293	293	
Math Club	-	223	-	-	-	-	223	-	-	-	-	223	-	223	223	
National Junior Society	-	717	-	-	-	-	717	-	-	-	-	717	-	717	717	
Science Club	-	89	-	-	-	-	89	-	-	-	-	89	-	89	89	
Student Council	-	5,699	-	-	-	-	5,699	-	-	-	-	5,699	-	5,699	5,699	
Other Accounts:																
Band	-	12,707	-	-	-	-	12,707	-	-	-	-	12,707	-	12,707	12,707	
BEP Pooled	-	782	-	-	-	-	782	-	-	-	782	-	-	782	782	
Choir	-	5,189	-	-	-	-	5,189	-	-	-	-	5,189	-	5,189	5,189	
Forensics	-	520	-	-	-	-	520	-	-	-	-	520	-	520	520	
Library	-	5,567	-	-	-	-	5,567	-	-	-	-	5,567	-	5,567	5,567	
PE	-	57	-	-	-	-	57	-	-	-	-	57	-	57	57	
Related Arts Account	-	4,093	-	-	-	-	4,093	-	-	-	-	4,093	-	4,093	4,093	
Restricted Donations	-	1,326	-	-	-	-	1,326	-	-	-	1,326	-	-	1,326	1,326	
Seventh Grade - Fun Friday	-	201	-	-	-	-	201	-	-	-	-	201	-	201	201	
Stars	-	209	-	-	-	-	209	-	-	-	-	209	-	209	209	
Strings	-	2,070	-	-	-	-	2,070	-	-	-	-	2,070	-	2,070	2,070	
Teacher Morale	-	968	-	-	-	-	968	-	-	-	-	968	-	968	968	
Total Restricted	\$ -	\$ 75,875	\$ -	\$ -	\$ -	\$ -	\$ 75,875	\$ -	\$ -	\$ -	\$ 2,108	\$ 73,767	\$ -	\$ 75,875	\$ 75,875	
Total General and Restricted	\$ -	\$ 100,413	\$ -	\$ -	\$ -	\$ -	\$ 100,413	\$ -	\$ -	\$ -	\$ 2,108	\$ 73,767	\$ 24,538	\$ 100,413	\$ 100,413	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUNSET MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 11,625				
Fines, Fees, & Dues				2,643	-				
Fund Drives				9,650	3,462				
Gifts, Bequests & Donations				10,842	-				
Instruction				-	12,341				
Resale Activities				14,231	13,268				
Total General	\$ 27,868	\$ -	\$ 27,868	\$ 37,366	\$ 40,696	\$ -	\$ -	\$ -	\$ 24,538
Restricted Fund									
Athletic Accounts:									
Athletics	\$ 47,210	\$ -	\$ 47,210	\$ 106,386	\$ 119,046	\$ -	\$ -	\$ -	\$ 34,550
Club Accounts:									
Art Club	-	-	-	705	90	-	-	-	615
FCA	293	-	293	-	-	-	-	-	293
Gifted Club	-	-	-	371	371	-	-	-	-
Math Club	223	-	223	318	318	-	-	-	223
National Junior Society	277	-	277	4,534	4,094	-	-	-	717
Science Club	-	-	-	620	531	-	-	-	89
Student Council	1,514	-	1,514	6,699	2,514	-	-	-	5,699
Other Accounts:									
Band	12,890	-	12,890	49,765	49,948	-	-	-	12,707
BEP Individual	1,660	-	1,660	9,500	8,604	-	2,556	-	-
BEP Pooled	-	-	-	-	1,774	2,556	-	-	782
Choir	3,201	-	3,201	13,093	11,105	-	-	-	5,189
City of Brentwood	-	-	-	5,250	5,250	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUNSET MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Forensics	538	-	538	1,040	1,058	-	-	-	520
Library	11,452	-	11,452	8,675	14,560	-	-	-	5,567
PE	57	-	57	-	-	-	-	-	57
Recycling	240	-	240	1,620	1,860	-	-	-	-
Related Arts Account	1,313	-	1,313	3,370	590	-	-	-	4,093
Restricted Donations	1,819	-	1,819	10,195	10,688	-	-	-	1,326
Seventh Grade - Fun Friday	-	-	-	700	499	-	-	-	201
Stars	223	-	223	417	431	-	-	-	209
Strings	1,829	-	1,829	8,467	8,226	-	-	-	2,070
Teacher Morale	1,778	-	1,778	1,676	2,486	-	-	-	968
Total Restricted	\$ 86,517	\$ -	\$ 86,517	\$ 233,401	\$ 244,043	\$ 2,556	\$ 2,556	\$ -	\$ 75,875
Total General and Restricted	\$ 114,385	\$ -	\$ 114,385	\$ 270,767	\$ 284,739	\$ 2,556	\$ 2,556	\$ -	\$ 100,413

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WOODLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411	\$ 411	\$ 411
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 19,726	\$ -	\$ -	\$ -	\$ -	\$ 19,726	\$ -	\$ -	\$ -	\$ -	\$ 19,726	\$ -	\$ 19,726	\$ 19,726
Cheerleaders	-	9,046	-	-	-	-	9,046	-	-	-	-	9,046	-	9,046	9,046
Concessions	-	6,202	-	-	-	-	6,202	-	-	-	-	6,202	-	6,202	6,202
Dance Team	-	9,869	-	-	-	-	9,869	-	-	-	-	9,869	-	9,869	9,869
Club Accounts:															
Beta Club	-	1,041	-	-	-	-	1,041	-	-	-	-	1,041	-	1,041	1,041
F.C.A.	-	173	-	-	-	-	173	-	-	-	-	173	-	173	173
Science Club	-	2,376	-	-	-	-	2,376	-	-	-	-	2,376	-	2,376	2,376
Stars	-	316	-	-	-	-	316	-	-	-	-	316	-	316	316
Student Council	-	1,900	-	-	-	-	1,900	-	-	-	-	1,900	-	1,900	1,900
Other Accounts:															
Annual/Yearbook	-	2,958	-	-	-	-	2,958	-	-	-	-	2,958	-	2,958	2,958
Band	-	17,459	-	-	-	-	17,459	-	-	-	-	17,459	-	17,459	17,459
BEP/Pooled	-	1,035	-	-	-	-	1,035	-	-	-	1,035	-	-	1,035	1,035
Best Buddies	-	146	-	-	-	-	146	-	-	-	146	-	-	146	146
Brentwood City Donation	-	697	-	-	-	-	697	-	-	-	697	-	-	697	697
Chess Club	-	87	-	-	-	-	87	-	-	-	-	87	-	87	87
Choir	-	13,410	-	-	-	-	13,410	-	-	-	-	13,410	-	13,410	13,410
Destination	-	1,849	-	-	-	-	1,849	-	-	-	-	1,849	-	1,849	1,849
Drama	-	8,127	-	-	-	-	8,127	-	-	-	-	8,127	-	8,127	8,127
Forensics	-	3,933	-	-	-	-	3,933	-	-	-	-	3,933	-	3,933	3,933
Library	-	1,268	-	-	-	-	1,268	-	-	-	-	1,268	-	1,268	1,268
Math Team	-	12	-	-	-	-	12	-	-	-	-	12	-	12	12
P.E.	-	6,316	-	-	-	-	6,316	-	-	-	-	6,316	-	6,316	6,316
Recycling	-	1,288	-	-	-	-	1,288	-	-	-	-	1,288	-	1,288	1,288
Student Orientation	-	3,055	-	-	-	-	3,055	-	-	-	-	3,055	-	3,055	3,055
Student Rewards	-	3,183	-	-	-	-	3,183	-	-	-	-	3,183	-	3,183	3,183
Teacher Morale	-	1,068	-	-	-	-	1,068	-	-	-	-	1,068	-	1,068	1,068
Tech Camp	-	5,129	-	-	-	-	5,129	-	-	-	-	5,129	-	5,129	5,129
Youth Legislature	-	99	-	-	-	-	99	-	-	-	-	99	-	99	99
Total Restricted	\$ -	\$ 121,768	\$ -	\$ -	\$ -	\$ -	\$ 121,768	\$ -	\$ -	\$ -	\$ 1,878	\$ 119,890	\$ -	\$ 121,768	\$ 121,768
Total General and Restricted	\$ -	\$ 122,179	\$ -	\$ -	\$ -	\$ -	\$ 122,179	\$ -	\$ -	\$ -	\$ 1,878	\$ 119,890	\$ 411	\$ 122,179	\$ 122,179

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WOODLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 60,308				
Donations				28,355	30,855				
Fines, Fees, and Dues				411	-				
Fundraisers				12,103	874				
Instruction				-	50,690				
Interest				22	-				
Student Fees				52,612	-				
Total General	\$ 50,385	\$ -	\$ 50,385	\$ 93,503	\$ 142,727	\$ -	\$ 750	\$ -	\$ 411
Restricted Fund									
Athletic Accounts:									
Athletic Boosters	\$ 2,604	\$ -	\$ 2,604	\$ -	\$ 2,604	\$ -	\$ -	\$ -	\$ -
Athletics	17,083	-	17,083	71,293	68,650	-	-	-	19,726
Cheerleaders	4,097	-	4,097	6,767	1,818	-	-	-	9,046
Concessions	9,415	-	9,415	10,828	14,041	-	-	-	6,202
Dance Team	9,129	-	9,129	5,135	4,395	-	-	-	9,869
Club Accounts:									
Beta Club	1,261	-	1,261	1,700	1,920	-	-	-	1,041
F.C.A.	139	-	139	238	204	-	-	-	173
Science Club	3,392	-	3,392	6,608	7,624	-	-	-	2,376
Stars	1,366	-	1,366	293	1,343	-	-	-	316
Student Council	1,136	-	1,136	3,827	3,063	-	-	-	1,900
Other Accounts:									
Annual/Yearbook	85	-	85	4,498	1,625	-	-	-	2,958
Band	7,048	-	7,048	54,734	44,323	-	-	-	17,459
BEP/Pooled	1,480	-	1,480	9,480	9,925	-	-	-	1,035
Best Buddies	-	-	-	577	431	-	-	-	146
Brentwood City Donation	21	-	21	15,500	14,824	-	-	-	697
Chess Club	-	-	-	300	213	-	-	-	87

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WOODLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Choir	8,380	-	8,380	14,486	9,456	-	-	-	13,410
Destination	2,190	-	2,190	-	341	-	-	-	1,849
Drama	9,044	-	9,044	7,253	8,170	-	-	-	8,127
Forensics	2,431	-	2,431	2,656	1,154	-	-	-	3,933
Library	1,953	-	1,953	12,771	13,456	-	-	-	1,268
Math Team	205	-	205	255	448	-	-	-	12
Model UN	35	-	35	980	1,015	-	-	-	-
Newspaper	1,029	-	1,029	220	1,999	750	-	-	-
P.E.	3,555	-	3,555	15,834	13,073	-	-	-	6,316
Recycling	1,064	-	1,064	224	-	-	-	-	1,288
Student Orientation	2,325	-	2,325	1,605	875	-	-	-	3,055
Student Rewards	2,121	-	2,121	2,765	1,703	-	-	-	3,183
Teacher Morale	244	-	244	1,086	262	-	-	-	1,068
Tech Camp	3,053	-	3,053	3,125	1,049	-	-	-	5,129
Youth Legislature	142	-	142	735	778	-	-	-	99
Total Restricted	\$ 96,027	\$ -	\$ 96,027	\$ 255,773	\$ 230,782	\$ 750	\$ -	\$ -	\$ 121,768
Total General and Restricted	\$ 146,412	\$ -	\$ 146,412	\$ 349,276	\$ 373,509	\$ 750	\$ 750	\$ -	\$ 122,179

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
ALLENDALE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 33,729	\$ -	\$ -	\$ -	\$ -	\$ 33,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,729	\$ 33,729	\$ 33,729
Restricted Fund															
Other Accounts:															
After School Clubs	\$ -	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ 459	\$ -	\$ 459	\$ 459
Art Dept	-	39	-	-	-	-	39	-	-	-	-	39	-	39	39
BEP - Pooled	-	1,226	-	-	-	-	1,226	-	-	-	1,226	-	-	1,226	1,226
Desitnation Imagination	-	506	-	-	-	-	506	-	-	-	-	506	-	506	506
Encore	-	20,087	-	-	-	-	20,087	-	-	-	-	20,087	-	20,087	20,087
Kiwanis Club Grant	-	23	-	-	-	-	23	-	-	-	23	-	-	23	23
Library	-	9,023	-	-	-	-	9,023	-	-	-	-	9,023	-	9,023	9,023
Physical Education	-	300	-	-	-	-	300	-	-	-	-	300	-	300	300
Postage	-	225	-	-	-	-	225	-	-	-	-	225	-	225	225
Recycling	-	1,984	-	-	-	-	1,984	-	-	-	-	1,984	-	1,984	1,984
Restricted Donations - Library	-	81	-	-	-	-	81	-	-	-	81	-	-	81	81
Restricted Donations - PTO	-	29,041	-	-	-	-	29,041	-	-	-	29,041	-	-	29,041	29,041
Teachers Morale	-	932	-	-	-	-	932	-	-	-	-	932	-	932	932
WCS Mini Health Grant	-	22	-	-	-	-	22	-	-	-	22	-	-	22	22
WCSBOE Flow Through	-	129	-	-	-	-	129	129	129	-	-	-	-	-	129
Total Restricted	\$ -	\$ 64,077	\$ -	\$ -	\$ -	\$ -	\$ 64,077	\$ 129	\$ 129	\$ -	\$ 30,393	\$ 33,555	\$ -	\$ 63,948	\$ 64,077
Total General and Restricted	\$ -	\$ 97,806	\$ -	\$ -	\$ -	\$ -	\$ 97,806	\$ 129	\$ 129	\$ -	\$ 30,393	\$ 33,555	\$ 33,729	\$ 97,677	\$ 97,806

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
ALLENDALE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 10,274				
Field Trips				21,962	19,961				
Fines, Fees, and Dues				13,558	-				
Fund Drives				19,295	5,657				
Gifts, Bequests, & Donations				2,227	-				
Instruction				-	12,469				
Total General	\$ 25,048	\$ -	\$ 25,048	\$ 57,042	\$ 48,361	\$ -	\$ -	\$ -	\$ 33,729
Restricted Fund									
Other Accounts:									
After School Clubs	\$ 1,906	\$ -	\$ 1,906	\$ 1,152	\$ 2,599	\$ -	\$ -	\$ -	\$ 459
Art Dept	2,058	-	2,058	-	2,019	-	-	-	39
BEP - Individual	-	-	-	5,250	4,682	-	568	-	-
BEP - Pooled	1,578	-	1,578	5,250	6,170	568	-	-	1,226
Destination Imagination	828	-	828	1,006	1,514	186	-	-	506
Encore	25,324	-	25,324	49,420	54,657	-	-	-	20,087
Kiwanis Club Grant	-	-	-	800	777	-	-	-	23
Library	4,216	-	4,216	23,370	18,563	-	-	-	9,023
Physical Education	-	-	-	300	-	-	-	-	300
Postage	-	-	-	225	-	-	-	-	225
Recycling	1,129	-	1,129	855	-	-	-	-	1,984
Restricted Donations	186	-	186	-	-	-	186	-	-
Restricted Donations - Library	387	-	387	190	496	-	-	-	81
Restricted Donations - PTO	10,719	-	10,719	29,592	11,270	-	-	-	29,041
Teachers Morale	716	-	716	216	-	-	-	-	932

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
ALLENDALE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
WCS Mini Health Grant	9	-	9	1,050	1,037	-	-	-	22
Total Restricted	\$ 49,056	\$ -	\$ 49,056	\$ 118,676	\$ 103,784	\$ 754	\$ 754	\$ -	\$ 63,948
Total General and Restricted	\$ 74,104	\$ -	\$ 74,104	\$ 175,718	\$ 152,145	\$ 754	\$ 754	\$ -	\$ 97,677

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BETHESDA ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 32,842	\$ -	\$ -	\$ -	\$ -	\$ 32,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,842	\$ 32,842	\$ 32,842
Restricted Fund															
Other Accounts:															
Art Work	\$ -	\$ 2,062	\$ -	\$ -	\$ -	\$ -	\$ 2,062	\$ -	\$ -	\$ -	\$ -	\$ 2,062	\$ -	\$ 2,062	\$ 2,062
BEP - Pooled	-	560	-	-	-	-	560	-	-	-	560	-	-	560	560
Bookfair/Library	-	2,235	-	-	-	-	2,235	-	-	-	-	2,235	-	2,235	2,235
Education Grant	-	800	-	-	-	-	800	-	-	-	800	-	-	800	800
Invest Now Technology	-	195	-	-	-	-	195	-	-	-	-	195	-	195	195
PTO Funds	-	1,986	-	-	-	-	1,986	-	-	-	1,986	-	-	1,986	1,986
PTO/Art Dept	-	409	-	-	-	-	409	-	-	-	409	-	-	409	409
Recycling	-	1,622	-	-	-	-	1,622	-	-	-	-	1,622	-	1,622	1,622
Teacher Morale	-	4	-	-	-	-	4	-	-	-	-	4	-	4	4
Total Restricted	\$ -	\$ 9,873	\$ -	\$ -	\$ -	\$ -	\$ 9,873	\$ -	\$ -	\$ -	\$ 3,755	\$ 6,118	\$ -	\$ 9,873	\$ 9,873
Total General and Restricted	\$ -	\$ 42,715	\$ -	\$ -	\$ -	\$ -	\$ 42,715	\$ -	\$ -	\$ -	\$ 3,755	\$ 6,118	\$ 32,842	\$ 42,715	\$ 42,715

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BETHESDA ELEMENTARY SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 9,149				
Field Trips				24,174	25,453				
Fines, Fees, and Dues				11,175	-				
Fundraisers				59,540	45,481				
Gifts & Donations				1,342	-				
Instruction				-	11,834				
Library				1,687	558				
Music				445	532				
Total General	\$ 27,486	\$ -	\$ 27,486	\$ 98,363	\$ 93,007	\$ -	\$ -	\$ -	\$ 32,842
Restricted Fund									
Other Accounts:									
Art Work	\$ 872	\$ -	\$ 872	\$ 2,501	\$ 1,311	\$ -	\$ -	\$ -	\$ 2,062
BEP - Individual	-	-	-	3,910	3,588	-	322	-	-
BEP - Pooled	657	-	657	3,910	4,329	322	-	-	560
Bookfair/Library	2,206	-	2,206	9,731	9,702	-	-	-	2,235
Education Grant	400	-	400	400	-	-	-	-	800
Invest Now Technology	195	-	195	-	-	-	-	-	195
Mini Health Grant	-	-	-	1,113	1,113	-	-	-	-
PE/Track	5,764	-	5,764	-	5,764	-	-	-	-
PTO Funds	649	-	649	4,925	3,588	-	-	-	1,986
PTO/Art Dept	530	-	530	212	333	-	-	-	409
Recycle Art Contest	250	-	250	-	250	-	-	-	-
Recycling	2,764	-	2,764	929	2,071	-	-	-	1,622
Restricted Donations	-	-	-	10,000	10,000	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
BETHESDA ELEMENTARY SCHOOL- INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Teacher Morale	394	-	394	32	422	-	-	-	4
Total Restricted	\$ 14,681	\$ -	\$ 14,681	\$ 37,663	\$ 42,471	\$ 322	\$ 322	\$ -	\$ 9,873
Total General and Restricted	\$ 42,167	\$ -	\$ 42,167	\$ 136,026	\$ 135,478	\$ 322	\$ 322	\$ -	\$ 42,715

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CHAPMAN'S RETREAT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	\$ -	\$ 54,627	\$ -	\$ -	\$ -	\$ -	\$ 54,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,627	\$ 54,627	\$ 54,627
Restricted Fund															
Other Accounts:															
BEP - Pooled	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ 124	\$ 124
BEP - Individual	-	1,233	-	-	-	-	1,233	-	-	-	1,233	-	-	1,233	1,233
Encore Program	-	454	-	-	-	-	454	-	-	-	-	454	-	454	454
Library	-	12,861	-	-	-	-	12,861	-	-	-	-	12,861	-	12,861	12,861
Recycling	-	2,372	-	-	-	-	2,372	-	-	-	-	2,372	-	2,372	2,372
Restricted Donations	-	5,399	-	-	-	-	5,399	-	-	-	5,399	-	-	5,399	5,399
Restricted Grant	-	33	-	-	-	-	33	-	-	-	33	-	-	33	33
Teacher Instructional Accounts	-	920	-	-	-	-	920	-	-	-	-	920	-	920	920
Teacher Morale	-	751	-	-	-	-	751	-	-	-	-	751	-	751	751
Total Restricted	\$ -	\$ 24,147	\$ -	\$ -	\$ -	\$ -	\$ 24,147	\$ -	\$ -	\$ -	\$ 6,789	\$ 17,358	\$ -	\$ 24,147	\$ 24,147
Total General and Restricted	\$ -	\$ 78,774	\$ -	\$ -	\$ -	\$ -	\$ 78,774	\$ -	\$ -	\$ -	\$ 6,789	\$ 17,358	\$ 54,627	\$ 78,774	\$ 78,774

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CHAPMAN'S RETREAT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

						Other Financing Sources (Uses)			
	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Transfers In	Transfers Out	Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
General Fund									
Administration				\$ -	\$ 8,001				
Field Trips				19,461	18,940				
Fines, Fees, and Dues				758	-				
Fundraising				23,384	7,302				
Gifts, Bequests, & Donations				2,208	-				
Total General	\$ 43,059	\$ -	\$ 43,059	\$ 45,811	\$ 34,243	\$ -	\$ -	\$ -	\$ 54,627
Restricted Fund									
Other Accounts:									
BEP - Pooled	\$ 556	\$ -	\$ 556	\$ 3,600	\$ 4,032	\$ -	\$ -	\$ -	\$ 124
BEP - Individual	-	-	-	6,300	5,067	-	-	-	1,233
Encore Program	7,800	-	7,800	230	7,576	-	-	-	454
Library	8,412	-	8,412	13,666	9,217	-	-	-	12,861
Recycling	1,459	-	1,459	987	74	-	-	-	2,372
Restricted Donations	22,467	-	22,467	6,493	23,561	-	-	-	5,399
Restricted Grant	-	-	-	864	831	-	-	-	33
Teacher Instructional Accounts	-	-	-	9,529	8,609	-	-	-	920
Teacher Morale	324	-	324	1,258	831	-	-	-	751
Total Restricted	\$ 41,018	\$ -	\$ 41,018	\$ 42,927	\$ 59,798	\$ -	\$ -	\$ -	\$ 24,147
Total General and Restricted	\$ 84,077	\$ -	\$ 84,077	\$ 88,738	\$ 94,041	\$ -	\$ -	\$ -	\$ 78,774

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CLOVERCROFT ELEMENTARY SCHOOL-INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
								LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances		
General Fund	\$ 28	\$ 16,606	\$ -	\$ -	\$ -	\$ -	\$ 16,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,634	\$ 16,634	\$ 16,634	
Restricted Fund																
Other Accounts:																
Art	\$ -	\$ 3,663	\$ -	\$ -	\$ -	\$ -	\$ 3,663	\$ -	\$ -	\$ -	\$ -	\$ 3,663	\$ -	\$ 3,663	\$ 3,663	
Employee of the Year	-	10	-	-	-	-	10	-	-	-	-	10	-	10	10	
Encore Program	-	9,562	-	-	-	-	9,562	-	-	-	-	9,562	-	9,562	9,562	
In-House Programs	-	480	-	-	-	-	480	-	-	-	-	480	-	480	480	
Library	-	1,690	-	-	-	-	1,690	-	-	-	-	1,690	-	1,690	1,690	
Music	-	271	-	-	-	-	271	-	-	-	-	271	-	271	271	
Professional Development	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3	
Recycling/Beautification	-	1,460	-	-	-	-	1,460	-	-	-	-	1,460	-	1,460	1,460	
Restricted Donations	-	19,420	-	-	-	-	19,420	-	-	-	19,420	-	-	19,420	19,420	
Scholarships	-	200	-	-	-	-	200	-	-	-	200	-	-	200	200	
Student Academic Activities	-	132	-	-	-	-	132	-	-	-	-	132	-	132	132	
Teacher Morale	-	38	-	-	-	-	38	-	-	-	-	38	-	38	38	
Total Restricted	\$ -	\$ 36,929	\$ -	\$ -	\$ -	\$ -	\$ 36,929	\$ -	\$ -	\$ -	\$ 19,620	\$ 17,309	\$ -	\$ 36,929	\$ 36,929	
Total General and Restricted	\$ 28	\$ 53,535	\$ -	\$ -	\$ -	\$ -	\$ 53,563	\$ -	\$ -	\$ -	\$ 19,620	\$ 17,309	\$ 16,634	\$ 53,563	\$ 53,563	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CLOVERCROFT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 14,455				
Field Trips				17,264	17,150				
Fines, Fees, and Dues				38,743	-				
Fund Drives				9,774	-				
Gifts, Bequests, & Donations				2,898	-				
Instruction				-	38,963				
Total General	\$ 18,523	\$ -	\$ 18,523	\$ 68,679	\$ 70,568	\$ -	\$ -	\$ -	\$ 16,634
Restricted Fund									
Other Accounts:									
Art	\$ 461	\$ -	\$ 461	\$ 13,999	\$ 10,797	\$ -	\$ -	\$ -	\$ 3,663
BEP Individual	-	-	-	5,250	4,562	-	688	-	-
BEP Pooled	357	-	357	6,114	7,159	688	-	-	-
Employee of the Year	-	-	-	170	160	-	-	-	10
Encore Program	17,559	-	17,559	67,436	75,433	-	-	-	9,562
In-House Programs	1,880	-	1,880	2,000	2,500	-	900	-	480
Library	2,886	-	2,886	28,658	29,854	-	-	-	1,690
Music	-	-	-	5,750	5,479	-	-	-	271
Professional Development	313	-	313	2,000	2,310	-	-	-	3
Recycling/Beautification	533	-	533	1,000	73	-	-	-	1,460
Restricted Donations	6,192	-	6,192	79,846	67,518	900	-	-	19,420
Scholarships	-	-	-	200	-	-	-	-	200
Student Academic Activities	150	-	150	210	228	-	-	-	132
Teacher Morale	129	-	129	760	851	-	-	-	38
Total Restricted	\$ 30,460	\$ -	\$ 30,460	\$ 213,393	\$ 206,924	\$ 1,588	\$ 1,588	\$ -	\$ 36,929
Total General and Restricted	\$ 48,983	\$ -	\$ 48,983	\$ 282,072	\$ 277,492	\$ 1,588	\$ 1,588	\$ -	\$ 53,563

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
COLLEGE GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 19,618	\$ -	\$ -	\$ -	\$ -	\$ 19,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,618	\$ 19,618	\$ 19,618
Restricted Fund															
Other Accounts:															
5th Grade Play	\$ -	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ -	\$ 281	\$ 281
BEP - Pooled	-	579	-	-	-	-	579	-	-	-	579	-	-	579	579
Box Tops	-	14	-	-	-	-	14	-	-	-	-	14	-	14	14
CSH Grant	-	5	-	-	-	-	5	-	-	-	5	-	-	5	5
Destination Imagination	-	55	-	-	-	-	55	-	-	-	-	55	-	55	55
Library/Bookfair	-	1,876	-	-	-	-	1,876	-	-	-	-	1,876	-	1,876	1,876
PBIS	-	814	-	-	-	-	814	-	-	-	-	814	-	814	814
PTO Funds	-	19,645	-	-	-	-	19,645	-	-	-	19,645	-	-	19,645	19,645
Reading Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Recycling/Beautification	-	2,502	-	-	-	-	2,502	-	-	-	-	2,502	-	2,502	2,502
Teacher Moral	-	2	-	-	-	-	2	-	-	-	-	2	-	2	2
Total Restricted	\$ -	\$ 25,774	\$ -	\$ -	\$ -	\$ -	\$ 25,774	\$ -	\$ -	\$ -	\$ 20,230	\$ 5,544	\$ -	\$ 25,774	\$ 25,774
Total General and Restricted	\$ -	\$ 45,392	\$ -	\$ -	\$ -	\$ -	\$ 45,392	\$ -	\$ -	\$ -	\$ 20,230	\$ 5,544	\$ 19,618	\$ 45,392	\$ 45,392

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
COLLEGE GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 4,335				
Field Trips				9,142	9,559				
Fines, Fees, and Dues				5,459	-				
Gifts, Bequests, & Donations				519	-				
Instruction				-	6,360				
Library				229	-				
Resale				2,289	1,027				
School Pictures				3,171	-				
Total General	\$ 20,090	\$ -	\$ 20,090	\$ 20,809	\$ 21,281	\$ -	\$ -	\$ -	\$ 19,618
Restricted Fund									
Other Accounts:									
5th Grade Play	\$ 607	\$ -	\$ 607	\$ 292	\$ 618	\$ -	\$ -	\$ -	\$ 281
BEP - Individual	-	-	-	2,560	2,580	20	-	-	-
BEP - Pooled	449	-	449	1,800	1,650	-	20	-	579
Box Tops	14	-	14	-	-	-	-	-	14
CSH Grant	5	-	5	-	-	-	-	-	5
Destination Imagination	55	-	55	-	-	-	-	-	55
Library/Bookfair	3,213	-	3,213	10,511	11,848	-	-	-	1,876
PBIS	675	-	675	1,120	981	-	-	-	814
PTO Funds	3,509	-	3,509	19,950	3,814	-	-	-	19,645
Reading Grant	1	-	1	-	-	-	-	-	1
Recycling/Beautification	909	-	909	1,593	-	-	-	-	2,502
Teacher Moral	2	-	2	-	-	-	-	-	2
Total Restricted	\$ 9,439	\$ -	\$ 9,439	\$ 37,826	\$ 21,491	\$ 20	\$ 20	\$ -	\$ 25,774
Total General and Restricted	\$ 29,529	\$ -	\$ 29,529	\$ 58,635	\$ 42,772	\$ 20	\$ 20	\$ -	\$ 45,392

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CROCKETT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
							Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances	
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets								
General Fund	\$ 33	\$ 31,866	\$ -	\$ -	\$ -	\$ -	\$ 31,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,899	\$ 31,899	\$ 31,899
Restricted Fund															
Other Accounts:															
BEP/Pooled	\$ -	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ 149	\$ -	\$ -	\$ -	\$ 149	\$ -	\$ -	\$ 149	\$ 149
Brentwood Donation	-	268	-	-	-	-	268	-	-	-	-	268	-	268	268
Classroom Donation	-	258	-	-	-	-	258	-	-	-	258	-	-	258	258
Educational/PTO	-	8,335	-	-	-	-	8,335	-	-	-	-	8,335	-	8,335	8,335
Health Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Library	-	1,845	-	-	-	-	1,845	-	-	-	-	1,845	-	1,845	1,845
Recycling/Beautification	-	4,727	-	-	-	-	4,727	-	-	-	-	4,727	-	4,727	4,727
Summer Academy	-	1,564	-	-	-	-	1,564	-	-	-	-	1,564	-	1,564	1,564
Teacher's Morale	-	605	-	-	-	-	605	-	-	-	-	605	-	605	605
Total Restricted	\$ -	\$ 17,752	\$ -	\$ -	\$ -	\$ -	\$ 17,752	\$ -	\$ -	\$ -	\$ 408	\$ 17,344	\$ -	\$ 17,752	\$ 17,752
Total General and Restricted	\$ 33	\$ 49,618	\$ -	\$ -	\$ -	\$ -	\$ 49,651	\$ -	\$ -	\$ -	\$ 408	\$ 17,344	\$ 31,899	\$ 49,651	\$ 49,651

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
CROCKETT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Trasnfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 4,999				
Field Trips				24,093	24,199				
Fines, Fees, and Dues				14,052	-				
Fund Drives				9,220	-				
Instruction				-	22,822				
Total General	\$ 36,554	\$ -	\$ 36,554	\$ 47,365	\$ 52,020	\$ -	\$ -	\$ -	\$ 31,899
Restricted Fund									
Other Accounts:									
Art Grant	\$ -	\$ -	\$ -	\$ 524	\$ 524	\$ -	\$ -	\$ -	\$ -
BEP/Pooled	305	-	305	5,000	5,350	194	-	-	149
BEP/Teachers	-	-	-	5,000	4,806	-	194	-	-
Brentwood Donation	1,142	-	1,142	10,000	10,874	-	-	-	268
Classroom Donation	642	-	642	436	820	-	-	-	258
DVD Fund	24	-	24	-	24	-	-	-	-
Educational/PTO	25,929	-	25,929	92,669	110,263	-	-	-	8,335
Health Grant	1	-	1	525	525	-	-	-	1
Library	780	-	780	13,168	12,103	-	-	-	1,845
Recycling/Beautification	3,145	-	3,145	1,671	89	-	-	-	4,727
Summer Academy	13,774	-	13,774	13,525	25,735	-	-	-	1,564
Teacher's Morale	381	-	381	658	434	-	-	-	605
Total Restricted	\$ 46,123	\$ -	\$ 46,123	\$ 143,176	\$ 171,547	\$ 194	\$ 194	\$ -	\$ 17,752
Total General and Restricted	\$ 82,677	\$ -	\$ 82,677	\$ 190,541	\$ 223,567	\$ 194	\$ 194	\$ -	\$ 49,651

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
EDMONDSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Due from/ Accounts Receivable	Inventory	Other Assets	Total Assets	Due to/ Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 1,113	\$ 30,798	\$ -	\$ -	\$ -	\$ -	\$ 31,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,911	\$ 31,911	\$ 31,911
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ 409	\$ -	\$ 409	\$ 409
BEP - Pooled	-	1,667	-	-	-	-	1,667	-	-	-	1,667	-	-	1,667	1,667
Donation-City of Brentwood	-	90	-	-	-	-	90	-	-	-	90	-	-	90	90
Donation-Lib B-Day Club	-	697	-	-	-	-	697	-	-	-	697	-	-	697	697
Donation-PTO	-	873	-	-	-	-	873	-	-	-	873	-	-	873	873
Donation-PTO Art	-	17	-	-	-	-	17	-	-	-	17	-	-	17	17
Donation-PTO Library	-	166	-	-	-	-	166	-	-	-	166	-	-	166	166
Grant	-	26	-	-	-	-	26	-	-	-	26	-	-	26	26
Library	-	350	-	-	-	-	350	-	-	-	-	350	-	350	350
Music/Choir	-	254	-	-	-	-	254	-	-	-	-	254	-	254	254
Recycling	-	3,576	-	-	-	-	3,576	-	-	-	-	3,576	-	3,576	3,576
Restricted Music Grant	-	70	-	-	-	-	70	-	-	-	70	-	-	70	70
Teacher Instructional Accounts	-	1,942	-	-	-	-	1,942	-	-	-	-	1,942	-	1,942	1,942
Teacher Morale	-	795	-	-	-	-	795	-	-	-	-	795	-	795	795
Total Restricted	\$ -	\$ 10,932	\$ -	\$ -	\$ -	\$ -	\$ 10,932	\$ -	\$ -	\$ -	\$ 3,606	\$ 7,326	\$ -	\$ 10,932	\$ 10,932
Total General and Restricted	\$ 1,113	\$ 41,730	\$ -	\$ -	\$ -	\$ -	\$ 42,843	\$ -	\$ -	\$ -	\$ 3,606	\$ 7,326	\$ 31,911	\$ 42,843	\$ 42,843

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
EDMONDSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 14,161				
Field Trips				34,344	33,005				
Fines, Fees, and Dues				210	-				
Fund Drives				11,757	260				
Unrestricted Donations				1,025	-				
Total General	\$ 32,001	\$ -	\$ 32,001	\$ 47,336	\$ 47,426	\$ -	\$ -	\$ -	\$ 31,911
Restricted Fund									
Other Accounts:									
Art	\$ 400	\$ -	\$ 400	\$ 220	\$ 211	\$ -	\$ -	\$ -	\$ 409
BEP - Pooled	2,194	-	2,194	5,000	5,706	179	-	-	1,667
BEP - Individual	-	-	-	5,100	4,921	-	179	-	-
Donation-City of Brentwood	-	-	-	10,000	9,910	-	-	-	90
Donation-Lib B-Day Club	697	-	697	-	-	-	-	-	697
Donation-PTO	-	-	-	55,559	54,686	-	-	-	873
Donation-PTO Art	17	-	17	10,000	10,000	-	-	-	17
Donation-PTO Library	166	-	166	-	-	-	-	-	166
Grant	16	-	16	750	740	-	-	-	26
Library	-	-	-	529	179	-	-	-	350
Music/Choir	594	-	594	525	865	-	-	-	254
Recycling	3,719	-	3,719	1,635	1,778	-	-	-	3,576
Restricted Music Grant	70	-	70	-	-	-	-	-	70
Teacher Instructional Accounts	-	-	-	27,643	25,701	-	-	-	1,942
Teacher Morale	277	-	277	790	272	-	-	-	795
TN Arts Commission	1	-	1	-	1	-	-	-	-
Total Restricted	\$ 8,151	\$ -	\$ 8,151	\$ 117,751	\$ 114,970	\$ 179	\$ 179	\$ -	\$ 10,932
Total General and Restricted	\$ 40,152	\$ -	\$ 40,152	\$ 165,087	\$ 162,396	\$ 179	\$ 179	\$ -	\$ 42,843

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Due from/ Accounts Receivable	Inventory	Other Assets	Total Assets	Due to/ Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 9,639	\$ -	\$ -	\$ -	\$ -	\$ 9,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,639	\$ 9,639	\$ 9,639
Restricted Fund															
Other Accounts:															
BEP Pool	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ 64	\$ 64
Bouldering Walls	-	252	-	-	-	-	252	-	-	-	-	252	-	252	252
Character Education	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Guidance	-	1,168	-	-	-	-	1,168	-	-	-	-	1,168	-	1,168	1,168
Library	-	1,315	-	-	-	-	1,315	-	-	-	-	1,315	-	1,315	1,315
Literacy Grant	-	2	-	-	-	-	2	-	-	-	2	-	-	2	2
Recycling	-	995	-	-	-	-	995	-	-	-	-	995	-	995	995
Restricted Donation	-	7,659	-	-	-	-	7,659	-	-	-	7,659	-	-	7,659	7,659
Teachers' Mentoring Program	-	109	-	-	-	-	109	-	-	-	-	109	-	109	109
Teachers' Morale	-	162	-	-	-	-	162	-	-	-	-	162	-	162	162
Technology	-	187	-	-	-	-	187	-	-	-	-	187	-	187	187
The Book Room	-	66	-	-	-	-	66	-	-	-	-	66	-	66	66
WCBOE Flow Through	-	3	-	-	-	-	3	3	3	-	-	-	-	-	3
Total Restricted	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 3	\$ 3	\$ -	\$ 7,725	\$ 4,272	\$ -	\$ 11,997	\$ 12,000
Total General and Restricted	\$ -	\$ 21,639	\$ -	\$ -	\$ -	\$ -	\$ 21,639	\$ 3	\$ 3	\$ -	\$ 7,725	\$ 4,272	\$ 9,639	\$ 21,636	\$ 21,639

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 33,753				
Field Trips				10,183	11,593				
Fines, Fees, & Dues				4,411	-				
Fund Drives				10,196	4,218				
Gifts, Bequests, & Donations				18,885	-				
Instruction				-	2,899				
Interest				4	-				
Total General	\$ 18,423	\$ -	\$ 18,423	\$ 43,679	\$ 52,463	\$ -	\$ -	\$ -	\$ 9,639
Restricted Fund:									
Other Accounts:									
BEP Funds	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,968	\$ -	\$ 32	\$ -	\$ -
BEP Pool	178	-	178	4,000	4,146	32	-	-	64
Bouldering Walls	252	-	252	-	-	-	-	-	252
Character Education	18	-	18	-	-	-	-	-	18
Health Grant	-	-	-	575	575	-	-	-	-
Guidance	1,425	-	1,425	25	282	-	-	-	1,168
Library	4,537	-	4,537	-	3,222	-	-	-	1,315
Literacy Grant	2	-	2	-	-	-	-	-	2
Pre-School Donation	3	-	3	-	3	-	-	-	-
Recycling	1,495	-	1,495	-	500	-	-	-	995
Restricted Donation	119	-	119	26,742	19,202	-	-	-	7,659
Teachers' Mentoring Program	109	-	109	-	-	-	-	-	109
Teachers' Morale	470	-	470	305	613	-	-	-	162
Technology	187	-	187	-	-	-	-	-	187

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FAIRVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
The Book Room	66	-	66	-	-	-	-	-	66
Total Restricted	\$ 8,861	\$ -	\$ 8,861	\$ 34,647	\$ 31,511	\$ 32	\$ 32	\$ -	\$ 11,997
Total General and Restricted	<u>\$ 27,284</u>	<u>\$ -</u>	<u>\$ 27,284</u>	<u>\$ 78,326</u>	<u>\$ 83,974</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ 21,636</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
GRASSLAND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 41,019	\$ -	\$ -	\$ -	\$ -	\$ 41,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,019	\$ 41,019	\$ 41,019
Restricted Fund															
Other Accounts:															
BEP/Pooled	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ 850	\$ 850
Grant	-	1,507	-	-	-	-	1,507	-	-	-	1,507	-	-	1,507	1,507
GSCA Donations	-	25	-	-	-	-	25	-	-	-	-	25	-	25	25
Library	-	1,138	-	-	-	-	1,138	-	-	-	-	1,138	-	1,138	1,138
Library, Book Fair	-	2,824	-	-	-	-	2,824	-	-	-	-	2,824	-	2,824	2,824
Recycling	-	3,872	-	-	-	-	3,872	-	-	-	-	3,872	-	3,872	3,872
Special Ed Fund	-	199	-	-	-	-	199	-	-	-	-	199	-	199	199
Teacher Morale	-	1,261	-	-	-	-	1,261	-	-	-	-	1,261	-	1,261	1,261
Total Restricted	\$ -	\$ 11,676	\$ -	\$ -	\$ -	\$ -	\$ 11,676	\$ -	\$ -	\$ -	\$ 2,357	\$ 9,319	\$ -	\$ 11,676	\$ 11,676
Total General and Restricted	\$ -	\$ 52,695	\$ -	\$ -	\$ -	\$ -	\$ 52,695	\$ -	\$ -	\$ -	\$ 2,357	\$ 9,319	\$ 41,019	\$ 52,695	\$ 52,695

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
GRASSLAND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 2,413				
Field Trips & Assemblies				11,371	11,300				
Fines, Fees, & Dues				11,113	-				
Fundraisers				11,867	297				
Gifts, Bequests, & Donations				1,871	-				
Instruction				-	26,955				
Total General	\$ 45,762	\$ -	\$ 45,762	\$ 36,222	\$ 40,965	\$ -	\$ -	\$ -	\$ 41,019
Restricted Fund									
Other Accounts:									
BEP/Pooled	\$ 182	\$ -	\$ 182	\$ 3,760	\$ 3,604	\$ 512	\$ -	\$ -	\$ 850
BEP/Teachers	-	-	-	3,860	3,348	-	512	-	-
Garden Donations	-	-	-	50	50	-	-	-	-
Grants	2,000	-	2,000	-	493	-	-	-	1,507
GSCA Donations	2,373	-	2,373	11,985	14,333	-	-	-	25
Library	1,018	-	1,018	450	330	-	-	-	1,138
Library, Book Fair	5,466	-	5,466	11,310	13,952	-	-	-	2,824
Mini Health Grant	-	-	-	750	750	-	-	-	-
Recycling	3,317	-	3,317	555	-	-	-	-	3,872
Special Ed Fund	199	-	199	-	-	-	-	-	199
Teacher Morale	1,681	-	1,681	430	850	-	-	-	1,261
TN Arts Commission	-	-	-	1,000	1,000	-	-	-	-
Total Restricted	\$ 16,236	\$ -	\$ 16,236	\$ 34,150	\$ 38,710	\$ 512	\$ 512	\$ -	\$ 11,676
Total General and Restricted	\$ 61,998	\$ -	\$ 61,998	\$ 70,372	\$ 79,675	\$ 512	\$ 512	\$ -	\$ 52,695

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 673	\$ 61,427	\$ -	\$ -	\$ -	\$ -	\$ 62,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,100	\$ 62,100	\$ 62,100
Restricted Fund															
Other Accounts:															
5th Grade Outdoor Classroom	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ 415	\$ -	\$ 415	\$ 415
BEP/Pooled	-	3,240	-	-	-	-	3,240	-	-	-	3,240	-	-	3,240	3,240
Boosterthon	-	4,299	-	-	-	-	4,299	-	-	-	-	4,299	-	4,299	4,299
Clinic	-	36	-	-	-	-	36	-	-	-	-	36	-	36	36
Donations	-	2,259	-	-	-	-	2,259	-	-	-	-	2,259	-	2,259	2,259
Emergency Fund	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
Encore Summer Program	-	1,528	-	-	-	-	1,528	-	-	-	-	1,528	-	1,528	1,528
Great Fund	-	70	-	-	-	-	70	-	-	-	-	70	-	70	70
Library	-	383	-	-	-	-	383	-	-	-	-	383	-	383	383
Mini Health Grant	-	5	-	-	-	-	5	-	-	-	5	-	-	5	5
Music	-	35	-	-	-	-	35	-	-	-	-	35	-	35	35
Professional Development	-	21	-	-	-	-	21	-	-	-	-	21	-	21	21
PTO Donations	-	5,542	-	-	-	-	5,542	-	-	-	5,542	-	-	5,542	5,542
Recycling	-	2,026	-	-	-	-	2,026	-	-	-	-	2,026	-	2,026	2,026
Start-Up Funds	-	3,273	-	-	-	-	3,273	-	-	-	-	3,273	-	3,273	3,273
Substitutes	-	596	-	-	-	-	596	-	-	-	-	596	-	596	596
Teachers' Morale	-	2,055	-	-	-	-	2,055	-	-	-	-	2,055	-	2,055	2,055
Technology	-	20	-	-	-	-	20	-	-	-	-	20	-	20	20
Total Restricted	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ -	\$ 25,903	\$ -	\$ -	\$ -	\$ 8,787	\$ 17,116	\$ -	\$ 25,903	\$ 25,903
Total General and Restricted	\$ 673	\$ 87,330	\$ -	\$ -	\$ -	\$ -	\$ 88,003	\$ -	\$ -	\$ -	\$ 8,787	\$ 17,116	\$ 62,100	\$ 88,003	\$ 88,003

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 13,182				
Field Trips				12,268	13,849				
Fines, Fees, and Dues				10,606	-				
Fund Drives				10,926	3,648				
Gifts, Bequests, & Donations				1,800	-				
Instruction				-	10,335				
Resale Items				7,575	7,411				
Total General	\$ 67,350	\$ -	\$ 67,350	\$ 43,175	\$ 48,425	\$ -	\$ -	\$ -	\$ 62,100
Restricted Fund									
Other Accounts:									
5th Grade Outdoor Classroom	\$ 415	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415
BEP/Pooled	2,212	-	2,212	5,100	5,604	1,532	-	-	3,240
BEP/Teachers	-	-	-	5,100	3,568	-	1,532	-	-
Boosterthon	3,276	-	3,276	4,125	3,102	-	-	-	4,299
Clinic	36	-	36	-	-	-	-	-	36
Donations	2,820	-	2,820	1,947	2,508	-	-	-	2,259
Emergency Fund	100	-	100	-	-	-	-	-	100
Encore Summer Program	752	-	752	13,735	12,959	-	-	-	1,528
Great Fund	70	-	70	-	-	-	-	-	70
Library	667	-	667	8,792	9,076	-	-	-	383
Mini Health Grant	-	-	-	450	445	-	-	-	5
Music	278	-	278	-	243	-	-	-	35
Professional Development	21	-	21	-	-	-	-	-	21
PTO Donations	7,292	-	7,292	16,726	18,476	-	-	-	5,542
Recycling	1,260	-	1,260	1,631	865	-	-	-	2,026
Start-Up Funds	3,273	-	3,273	-	-	-	-	-	3,273
Substitutes	596	-	596	-	-	-	-	-	596

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HERITAGE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Teachers' Morale	2,283	-	2,283	1,370	1,598	-	-	-	2,055
Technology	20	-	20	-	-	-	-	-	20
Total Restricted	\$ 25,371	\$ -	\$ 25,371	\$ 58,976	\$ 58,444	\$ 1,532	\$ 1,532	\$ -	\$ 25,903
Total General and Restricted	\$ 92,721	\$ -	\$ 92,721	\$ 102,151	\$ 106,869	\$ 1,532	\$ 1,532	\$ -	\$ 88,003

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HILLSBORO ELEMENTARY AND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 24,315	\$ -	\$ -	\$ -	\$ -	\$ 24,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,315	\$ 24,315	\$ 24,315
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 19,896	\$ -	\$ -	\$ -	\$ -	\$ 19,896	\$ -	\$ -	\$ -	\$ -	\$ 19,896	\$ -	\$ 19,896	\$ 19,896
Cheerleading	-	723	-	-	-	-	723	-	-	-	-	723	-	723	723
Dance Team	-	3,265	-	-	-	-	3,265	-	-	-	-	3,265	-	3,265	3,265
Club Accounts:															
Student Council	-	3,565	-	-	-	-	3,565	-	-	-	-	3,565	-	3,565	3,565
Other Accounts:															
Art	-	11	-	-	-	-	11	-	-	-	-	11	-	11	11
Band	-	6,794	-	-	-	-	6,794	-	-	-	-	6,794	-	6,794	6,794
BEP-Pooled	-	6,600	-	-	-	-	6,600	-	-	-	6,600	-	-	6,600	6,600
Computers	-	78	-	-	-	-	78	-	-	-	-	78	-	78	78
Copy Expenses	-	436	-	-	-	-	436	-	-	-	-	436	-	436	436
Destination Imagination	-	23	-	-	-	-	23	-	-	-	-	23	-	23	23
Donations	-	471	-	-	-	-	471	-	-	-	471	-	-	471	471
Drama	-	2,387	-	-	-	-	2,387	-	-	-	-	2,387	-	2,387	2,387
Foreign Languages	-	2,624	-	-	-	-	2,624	-	-	-	-	2,624	-	2,624	2,624
Grant Funds	-	305	-	-	-	-	305	-	-	-	305	-	-	305	305
Kindergarten Fund	-	297	-	-	-	-	297	-	-	-	-	297	-	297	297
Language Arts	-	148	-	-	-	-	148	-	-	-	-	148	-	148	148
Library	-	1,686	-	-	-	-	1,686	-	-	-	-	1,686	-	1,686	1,686
Math	-	1,354	-	-	-	-	1,354	-	-	-	-	1,354	-	1,354	1,354
Model UN & Youth in Gov't	-	918	-	-	-	-	918	-	-	-	-	918	-	918	918
Music	-	214	-	-	-	-	214	-	-	-	-	214	-	214	214
Pre-kindergarten Class	-	2	-	-	-	-	2	-	-	-	-	2	-	2	2
Recycling	-	1,914	-	-	-	-	1,914	-	-	-	-	1,914	-	1,914	1,914
Science Consumables	-	390	-	-	-	-	390	-	-	-	-	390	-	390	390
Social Studies	-	149	-	-	-	-	149	-	-	-	-	149	-	149	149
Student Incentives/PBIS	-	637	-	-	-	-	637	-	-	-	-	637	-	637	637
Technology	-	129	-	-	-	-	129	-	-	-	-	129	-	129	129
Teacher Classroom Accounts	-	13,665	-	-	-	-	13,665	-	-	-	-	13,665	-	13,665	13,665

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HILLSBORO ELEMENTARY AND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
Teacher Morale	-	854	-	-	-	-	854	-	-	-	-	854	-	854	854
WCBOE	-	20	-	-	-	-	20	20	20	-	-	-	-	-	20
Total Restricted	\$ -	\$ 69,555	\$ -	\$ -	\$ -	\$ -	\$ 69,555	\$ 20	\$ 20	\$ -	\$ 7,376	\$ 62,159	\$ -	\$ 69,535	\$ 69,555
Total General and Restricted	\$ -	\$ 93,870	\$ -	\$ -	\$ -	\$ -	\$ 93,870	\$ 20	\$ 20	\$ -	\$ 7,376	\$ 62,159	\$ 24,315	\$ 93,850	\$ 93,870

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HILLSBORO ELEMENTARY AND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 7,462				
Donations				8,874	-				
Field Trips				13,973	11,946				
Fines, Fees, & Dues				815	-				
Fund Drives				14,055	8,248				
Instruction				-	35,328				
Interest				194	-				
Total General	\$ 49,388	\$ -	\$ 49,388	\$ 37,911	\$ 62,984	\$ -	\$ -	\$ -	\$ 24,315
Restricted Fund									
Athletic Accounts:									
Athletics	17,929	-	17,929	49,414	47,447	-	-	-	19,896
Cheerleading	3,902	-	3,902	23,841	27,020	-	-	-	723
Dance Team	4,012	-	4,012	6,188	6,935	-	-	-	3,265
Club Accounts:									
Student Council	973	-	973	3,458	866	-	-	-	3,565
Other Accounts:									
Art	702	-	702	-	691	-	-	-	11
Band	1,810	-	1,810	18,567	13,583	-	-	-	6,794
BEP-Individual	-	-	-	8,460	1,892	-	6,568	-	-
BEP-Pooled	5,521	-	5,521	-	5,489	6,568	-	-	6,600
Computers	78	-	78	-	-	-	-	-	78
Copy Expenses	438	-	438	-	2	-	-	-	436
Destination Imagination	23	-	23	-	-	-	-	-	23
Donations	8,574	-	8,574	13,082	17,885	-	3,300	-	471
Drama	1,164	-	1,164	1,895	672	-	-	-	2,387
Field Trips	-	-	-	3,102	3,102	-	-	-	-
Foreign Languages	2,624	-	2,624	-	-	-	-	-	2,624
Grant Funds	-	-	-	425	120	-	-	-	305
Kindergarten Fund	297	-	297	-	-	-	-	-	297

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HILLSBORO ELEMENTARY AND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Language Arts	148	-	148	-	-	-	-	-	148
Library	3,015	-	3,015	7,384	8,713	-	-	-	1,686
Math	1,354	-	1,354	-	-	-	-	-	1,354
Model UN & Youth in Gov't	784	-	784	134	-	-	-	-	918
Music	181	-	181	483	450	-	-	-	214
Pre-kindergarten Class	2	-	2	-	-	-	-	-	2
Recycling	1,556	-	1,556	716	358	-	-	-	1,914
Science Consumables	1,935	-	1,935	1,571	3,116	-	-	-	390
Social Studies	149	-	149	-	-	-	-	-	149
Student Incentives/PBIS	729	-	729	1,800	3,692	1,800	-	-	637
Technology	129	-	129	-	-	-	-	-	129
Teacher Classroom Accounts	-	-	-	15,925	2,260	-	-	-	13,665
Teacher Morale	200	-	200	1,500	2,346	1,500	-	-	854
Total Restricted	\$ 58,229	\$ -	\$ 58,229	\$ 157,945	\$ 146,639	\$ 9,868	\$ 9,868	\$ -	\$ 69,535
Total General and Restricted	\$ 107,617	\$ -	\$ 107,617	\$ 195,856	\$ 209,623	\$ 9,868	\$ 9,868	\$ -	\$ 93,850

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HUNTERS BEND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 200	\$ 23,818	\$ -	\$ -	\$ -	\$ -	\$ 24,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,018	\$ 24,018	\$ 24,018
Restricted Fund															
Other Accounts:															
BEP - Pool	\$ -	\$ 4,197	\$ -	\$ -	\$ -	\$ -	\$ 4,197	\$ -	\$ -	\$ -	\$ 4,197	\$ -	\$ -	\$ 4,197	\$ 4,197
Choir	-	503	-	-	-	-	503	-	-	-	-	503	-	503	503
Destination Imagination	-	51	-	-	-	-	51	-	-	-	-	51	-	51	51
Donations	-	177	-	-	-	-	177	-	-	-	-	177	-	177	177
Encore	-	1,524	-	-	-	-	1,524	269	269	-	-	1,255	-	1,255	1,524
Library	-	3,224	-	-	-	-	3,224	-	-	-	-	3,224	-	3,224	3,224
PTO Allocation	-	2,136	-	-	-	-	2,136	-	-	-	2,136	-	-	2,136	2,136
Recycling	-	167	-	-	-	-	167	-	-	-	-	167	-	167	167
Teacher Morale	-	203	-	-	-	-	203	-	-	-	-	203	-	203	203
Total Restricted	\$ -	\$ 12,182	\$ -	\$ -	\$ -	\$ -	\$ 12,182	\$ 269	\$ 269	\$ -	\$ 6,333	\$ 5,580	\$ -	\$ 11,913	\$ 12,182
Total General and Restricted	\$ 200	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,200	\$ 269	\$ 269	\$ -	\$ 6,333	\$ 5,580	\$ 24,018	\$ 35,931	\$ 36,200

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
HUNTERS BEND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 5,949				
Field Trips				21,703	21,622				
Fines, Fees, Dues				10,911	-				
Fund Drives				6,215	-				
Gifts, Bequests, & Donations				20,381	-				
Instruction				-	24,011				
Interest				23	-				
Total General	\$ 16,367	\$ -	\$ 16,367	\$ 59,233	\$ 51,582	\$ -	\$ -	\$ -	\$ 24,018
Restricted Fund									
Other Accounts:									
BEP-Pool	\$ 1,273	\$ -	\$ 1,273	\$ 3,960	\$ 3,158	\$ 2,122	\$ -	\$ -	\$ 4,197
BEP-Teacher	-	-	-	3,960	1,838	-	2,122	-	-
Choir	220	-	220	920	637	-	-	-	503
Destination Imagination	51	-	51	-	-	-	-	-	51
Donations	709	-	709	12,730	13,262	-	-	-	177
Encore	339	-	339	17,092	16,176	-	-	-	1,255
Jump Rope/Dance Club	-	-	-	644	644	-	-	-	-
Library	7,517	-	7,517	10,508	14,801	-	-	-	3,224
PTO Allocation	2,523	-	2,523	-	387	-	-	-	2,136
Recycling	2,735	-	2,735	167	2,735	-	-	-	167
Teacher Morale	1	-	1	202	-	-	-	-	203
Total Restricted	\$ 15,368	\$ -	\$ 15,368	\$ 50,183	\$ 53,638	\$ 2,122	\$ 2,122	\$ -	\$ 11,913
Total General and Restricted	\$ 31,735	\$ -	\$ 31,735	\$ 109,416	\$ 105,220	\$ 2,122	\$ 2,122	\$ -	\$ 35,931

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
KENROSE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 100	\$ 38,463	\$ -		\$ -	\$ -	\$ 38,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,563	\$ 38,563	\$ 38,563
Restricted Fund															
Other Accounts:															
Build the Nest	\$ -	\$ 8,469	\$ -	\$ -	\$ -	\$ -	\$ 8,469	\$ -	\$ -	\$ -	\$ -	\$ 8,469	\$ -	\$ 8,469	\$ 8,469
CHS Grant	-	2	-	-	-	-	2	-	-	-	2	-	-	2	2
Encore	-	11,589	-	-	-	-	11,589	-	-	-	-	11,589	-	11,589	11,589
Library Books & Software	-	21,098	-	-	-	-	21,098	-	-	-	-	21,098	-	21,098	21,098
PTA Donation Funds	-	8,297	-	-	-	-	8,297	-	-	-	-	8,297	-	8,297	8,297
Recycle/Beautification/Outdoor Class	-	892	-	-	-	-	892	-	-	-	-	892	-	892	892
Restricted Donations	-	1,156	-	-	-	-	1,156	-	-	-	-	1,156	-	1,156	1,156
Teacher Morale	-	1,849	-	-	-	-	1,849	-	-	-	-	1,849	-	1,849	1,849
Total Restricted	\$ -	\$ 53,352	\$ -	\$ -	\$ -	\$ -	\$ 53,352	\$ -	\$ -	\$ -	\$ 2	\$ 53,350	\$ -	\$ 53,352	\$ 53,352
Total General and Restricted	\$ 100	\$ 91,815	\$ -	\$ -	\$ -	\$ -	\$ 91,915	\$ -	\$ -	\$ -	\$ 2	\$ 53,350	\$ 38,563	\$ 91,915	\$ 91,915

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
KENROSE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 4,809				
Field Trips				20,722	20,322				
Fines, Fees, & Dues				17,563	-				
Fund Drives				15,246	-				
Gifts, Bequests, & Donations				910	-				
Instructional				-	18,770				
Total General	\$ 27,839	\$ -	\$ 27,839	\$ 54,441	\$ 43,901	\$ 184	\$ -	\$ -	\$ 38,563
Restricted Fund									
Other Accounts:									
BEP / Teacher Material	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200	\$ -	\$ -	\$ -	\$ -
BEP / Pooled	-	-	-	6,666	6,666	-	-	-	-
Build the Nest	13,784	-	13,784	40,309	45,624	-	-	-	8,469
City of Brentwood	-	-	-	10,000	10,000	-	-	-	-
CD/DVD Sale	93	-	93	-	93	-	-	-	-
CHS Grant	-	-	-	1,500	1,498	-	-	-	2
Damaged/Replacements	22	-	22	-	-	-	22	-	-
Encore	11,140	-	11,140	38,250	37,801	-	-	-	11,589
Library Books & Software	16,962	-	16,962	24,202	20,066	-	-	-	21,098
New Teacher Funds	500	-	500	7,400	7,900	-	-	-	-
PTA Donation Funds	12,389	-	12,389	68,748	72,840	-	-	-	8,297
Recycle/Beautification/Outdoor Class	1,943	-	1,943	923	1,974	-	-	-	892
Recycle/Ink/Purell	735	-	735	-	735	-	-	-	-
Restricted Donations	1,318	-	1,318	-	-	-	162	-	1,156
Teacher Grade Level Money	-	-	-	1,500	1,500	-	-	-	-
Teacher Morale	1,286	-	1,286	596	33	-	-	-	1,849
Total Restricted	\$ 60,172	\$ -	\$ 60,172	\$ 204,294	\$ 210,930	\$ -	\$ 184	\$ -	\$ 53,352
Total General and Restricted	\$ 88,011	\$ -	\$ 88,011	\$ 258,735	\$ 254,831	\$ 184	\$ 184	\$ -	\$ 91,915

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
LIPSCOMB ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 44,871	\$ -	\$ -	\$ -	\$ -	\$ 44,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,871	\$ 44,871	\$ 44,871
Restricted Fund															
Other Accounts:															
BEP-Pooled	\$ -	\$ 902	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ -	\$ -	\$ -	\$ 902	\$ -	\$ -	\$ 902	\$ 902
Book Fair	-	40	-	-	-	-	40	-	-	-	-	40	-	40	40
Encore	-	30,483	-	-	-	-	30,483	-	-	-	-	30,483	-	30,483	30,483
Lost/Damaged Library	-	441	-	-	-	-	441	-	-	-	-	441	-	441	441
Principal's Book Club	-	219	-	-	-	-	219	-	-	-	-	219	-	219	219
PTO Accounts	-	1,469	-	-	-	-	1,469	-	-	-	1,469	-	-	1,469	1,469
PTO Celebration Books	-	1,000	-	-	-	-	1,000	-	-	-	1,000	-	-	1,000	1,000
Restricted Donations	-	80	-	-	-	-	80	-	-	-	80	-	-	80	80
Teacher Morale	-	509	-	-	-	-	509	-	-	-	-	509	-	509	509
Total Restricted	\$ -	\$ 35,143	\$ -	\$ -	\$ -	\$ -	\$ 35,143	\$ -	\$ -	\$ -	\$ 3,451	\$ 31,692	\$ -	\$ 35,143	\$ 35,143
Total General and Restricted	\$ -	\$ 80,014	\$ -	\$ -	\$ -	\$ -	\$ 80,014	\$ -	\$ -	\$ -	\$ 3,451	\$ 31,692	\$ 44,871	\$ 80,014	\$ 80,014

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
LIPSCOMB ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 9,954				
Field Trips				15,020	14,917				
Fundraisers				10,197	-				
Gifts, Bequests, & Donations				2,051	-				
Instruction				-	18,037				
Interest				8	-				
Resale Items				14,880	11,976				
Students Fees, Fines & Dues				18,724	-				
Total General	\$ 38,875	\$ -	\$ 38,875	\$ 60,880	\$ 54,884	\$ -	\$ -	\$ -	\$ 44,871
Restricted Fund									
Other Accounts:									
BEP-Individual	\$ -	\$ -	\$ -	\$ 5,480	\$ 4,921	\$ -	\$ 559	\$ -	\$ -
BEP-Pooled	742	-	742	5,688	6,087	559	-	-	902
Book Fair	390	-	390	3,409	3,759	-	-	-	40
City of Brentwood	-	-	-	10,147	10,147	-	-	-	-
Destination Imagination	676	-	676	10,987	11,663	-	-	-	-
Encore	31,118	-	31,118	24,925	25,560	-	-	-	30,483
Lost/Damaged Library	629	-	629	892	1,080	-	-	-	441
Principal's Book Club	219	-	219	-	-	-	-	-	219
PTO Accounts	135	-	135	71,267	69,933	-	-	-	1,469
PTO Celebration Books	1,399	-	1,399	2,680	3,079	-	-	-	1,000
Reading Speakers	800	-	800	-	800	-	-	-	-
Recycling Donation	341	-	341	1,604	1,945	-	-	-	-
Restricted Donations	68	-	68	14,635	14,623	-	-	-	80
Teacher Morale	597	-	597	133	221	-	-	-	509
Total Restricted	\$ 37,114	\$ -	\$ 37,114	\$ 151,847	\$ 153,818	\$ 559	\$ 559	\$ -	\$ 35,143
Total General and Restricted	\$ 75,989	\$ -	\$ 75,989	\$ 212,727	\$ 208,702	\$ 559	\$ 559	\$ -	\$ 80,014

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
LONGVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 35,883	\$ -	\$ -	\$ -	\$ -	\$ 35,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,883	\$ 35,883	\$ 35,883
Restricted Fund															
Other Accounts:															
BEP-Pooled	\$ -	\$ 4,965	\$ -	\$ -	\$ -	\$ -	\$ 4,965	\$ -	\$ -	\$ -	\$ 1,965	\$ 3,000	\$ -	\$ 4,965	\$ 4,965
Classroom Donations	-	250	-	-	-	-	250	-	-	-	-	250	-	250	250
Clinic	-	80	-	-	-	-	80	-	-	-	-	80	-	80	80
Grant Funds - Casey	-	25	-	-	-	-	25	-	-	-	25	-	-	25	25
Grant Funds - Gallagher	-	19	-	-	-	-	19	-	-	-	19	-	-	19	19
Grant Funds - Deboe	-	222	-	-	-	-	222	-	-	-	222	-	-	222	222
Grant Funds - Fletcher	-	26	-	-	-	-	26	-	-	-	26	-	-	26	26
Grant Funds - Boggs	-	446	-	-	-	-	446	-	-	-	446	-	-	446	446
Grant Funds - Gordon/Fletcher	-	400	-	-	-	-	400	-	-	-	400	-	-	400	400
Grant Funds - PE/Montgomery	-	217	-	-	-	-	217	-	-	-	217	-	-	217	217
Grant Funds - Wellness	-	157	-	-	-	-	157	-	-	-	157	-	-	157	157
Library	-	2,847	-	-	-	-	2,847	-	-	-	-	2,847	-	2,847	2,847
Literacy Grant	-	212	-	-	-	-	212	-	-	-	212	-	-	212	212
Recycling	-	2,622	-	-	-	-	2,622	-	-	-	-	2,622	-	2,622	2,622
Restricted Donation - PTO	-	222	-	-	-	-	222	-	-	-	222	-	-	222	222
Restricted Doantion - PE/Montgomery	-	1,549	-	-	-	-	1,549	-	-	-	1,549	-	-	1,549	1,549
Restricted Donation - Natahsa Garden	-	335	-	-	-	-	335	-	-	-	335	-	-	335	335
Restricted Donation - Amy Bennett	-	30	-	-	-	-	30	-	-	-	30	-	-	30	30
Restricted Donation - Art	-	149	-	-	-	-	149	-	-	-	149	-	-	149	149
Restricted Donation - Guidance	-	174	-	-	-	-	174	-	-	-	174	-	-	174	174
Restricted Donation - Playground	-	291	-	-	-	-	291	-	-	-	291	-	-	291	291
Restricted Donation - Benevolence	-	500	-	-	-	-	500	-	-	-	500	-	-	500	500
Restricted Donation - Field Trips	-	25	-	-	-	-	25	-	-	-	25	-	-	25	25
Student Council	-	22	-	-	-	-	22	-	-	-	-	22	-	22	22
Teacher Class Accounts	-	45	-	-	-	-	45	-	-	-	-	45	-	45	45
WCBOE Flow Through	-	920	-	-	-	-	920	920	920	-	-	-	-	-	920
Total Restricted	\$ -	\$ 16,750	\$ -	\$ -	\$ -	\$ -	\$ 16,750	\$ 920	\$ 920	\$ -	\$ 6,964	\$ 8,866	\$ -	\$ 15,830	\$ 16,750
Total General and Restricted	\$ -	\$ 52,633	\$ -	\$ -	\$ -	\$ -	\$ 52,633	\$ 920	\$ 920	\$ -	\$ 6,964	\$ 8,866	\$ 35,883	\$ 51,713	\$ 52,633

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
LONGVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 4,338				
Field Trips				28,188	26,871				
Fines, Fees, & Dues				931	-				
Fundraisers				7,250	3,189				
Resale Items				13,146	2,146				
Total General	\$ 22,912	\$ -	\$ 22,912	\$ 49,515	\$ 36,544	\$ -	\$ -	\$ -	\$ 35,883
Restricted Fund									
Other Accounts:									
BEP-Individual	\$ -	\$ -	\$ -	\$ 10,000	\$ 2,902	\$ -	\$ 7,098	\$ -	\$ -
BEP-Pooled	4,627	-	4,627	-	6,760	7,098	-	-	4,965
Classroom Donations	-	-	-	300	50	-	-	-	250
Clinic	-	-	-	150	70	-	-	-	80
Grant Funds - Casey	-	-	-	400	375	-	-	-	25
Grant Funds - Gallagher	2	-	2	400	383	-	-	-	19
Grant Funds - Deboe	222	-	222	-	-	-	-	-	222
Grant Funds - Fletcher	-	-	-	400	374	-	-	-	26
Grant Funds - Boggs	589	-	589	400	543	-	-	-	446
Grant Funds - Gordon/Fletcher	400	-	400	-	-	-	-	-	400
Grant Funds - PE/Montgomery	217	-	217	-	-	-	-	-	217
Grant Funds - Wellness	264	-	264	-	107	-	-	-	157
Library	1,258	-	1,258	22,815	21,226	-	-	-	2,847
Literacy Grant	-	-	-	2,370	2,158	-	-	-	212
Recycling	1,796	-	1,796	853	27	-	-	-	2,622
Restricted Donation - PTO	25	-	25	13,190	12,993	-	-	-	222
Restricted Doantion - PE/Montgomery	558	-	558	1,113	122	-	-	-	1,549
Restricted Donation - Natahsa Garden	154	-	154	250	69	-	-	-	335
Restricted Donation - Amy Bennett	30	-	30	-	-	-	-	-	30
Restricted Donation - Art	149	-	149	-	-	-	-	-	149
Restricted Donation - Guidance	174	-	174	-	-	-	-	-	174

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
LONGVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Restricted Donation - Playground	291	-	291	-	-	-	-	-	291
Restricted Donation - Stewart	15	-	15	-	15	-	-	-	-
Restricted Donation - Benevolence	-	-	-	500	-	-	-	-	500
Restricted Donation - Field Trips	-	-	-	25	-	-	-	-	25
Student Council	22	-	22	-	-	-	-	-	22
Teacher Class Accounts	-	-	-	45	-	-	-	-	45
Teacher Morale	469	-	469	54	523	-	-	-	-
Total Restricted	\$ 11,262	\$ -	\$ 11,262	\$ 53,265	\$ 48,697	\$ 7,098	\$ 7,098	\$ -	\$ 15,830
Total General and Restricted	\$ 34,174	\$ -	\$ 34,174	\$ 102,780	\$ 85,241	\$ 7,098	\$ 7,098	\$ -	\$ 51,713

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
NOLENVILLE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 82,134	\$ -	\$ -	\$ -	\$ -	\$ 82,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,134	\$ 82,134	\$ 82,134
Restricted Fund															
Club Accounts:															
Chess Club	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ 32	\$ 32
Drama Club	-	605	-	-	-	-	605	-	-	-	-	605	-	605	605
Marathon Club	-	373	-	-	-	-	373	-	-	-	-	373	-	373	373
Math Club	-	92	-	-	-	-	92	-	-	-	-	92	-	92	92
Science Club	-	758	-	-	-	-	758	-	-	-	-	758	-	758	758
Other Accounts:															
BEP Pooled	-	603	-	-	-	-	603	-	-	-	603	-	-	603	603
Bookfair	-	4,560	-	-	-	-	4,560	-	-	-	-	4,560	-	4,560	4,560
Computer Lab Donation	-	21	-	-	-	-	21	-	-	-	-	21	-	21	21
Health Grant	-	7	-	-	-	-	7	-	-	-	7	-	-	7	7
Music Department	-	1,653	-	-	-	-	1,653	-	-	-	-	1,653	-	1,653	1,653
NES Wish List	-	16,606	-	-	-	-	16,606	-	-	-	16,606	-	-	16,606	16,606
Newspaper	-	360	-	-	-	-	360	-	-	-	-	360	-	360	360
PTO Teacher Money	-	20,190	-	-	-	-	20,190	-	-	-	20,190	-	-	20,190	20,190
Recycling Fund	-	2,042	-	-	-	-	2,042	-	-	-	-	2,042	-	2,042	2,042
Summer Enrichment Program	-	74,428	-	-	-	-	74,428	-	-	-	-	74,428	-	74,428	74,428
Teacher Morale	-	233	-	-	-	-	233	-	-	-	-	233	-	233	233
Town Of Nolensville Appropriation	-	1,500	-	-	-	-	1,500	-	-	-	1,500	-	-	1,500	1,500
Total Restricted	\$ -	\$ 124,063	\$ -	\$ -	\$ -	\$ -	\$ 124,063	\$ -	\$ -	\$ -	\$ 38,906	\$ 85,157	\$ -	\$ 124,063	\$ 124,063
Total General and Restricted	\$ -	\$ 206,197	\$ -	\$ -	\$ -	\$ -	\$ 206,197	\$ -	\$ -	\$ -	\$ 38,906	\$ 85,157	\$ 82,134	\$ 206,197	\$ 206,197

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
NOLENSVILLE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 6,793				
Field Trips				25,469	25,837				
Fines, Fees, & Dues				13,183	-				
Fund Drives				17,662	4,681				
Gifts, Bequests, & Donations				15,405	-				
Instruction				-	28,558				
Total General	\$ 76,284	\$ -	\$ 76,284	\$ 71,719	\$ 65,869	\$ -	\$ -	\$ -	\$ 82,134
Restricted Fund									
Club Accounts:									
Cardinal Council	\$ 196	\$ -	\$ 196	\$ -	\$ 196	\$ -	\$ -	\$ -	\$ -
Chess Club	32	-	32	-	-	-	-	-	32
Drama Club	185	-	185	1,080	660	-	-	-	605
Marathon Club	64	-	64	2,122	1,813	-	-	-	373
Math Club	33	-	33	300	241	-	-	-	92
Science Club	581	-	581	300	123	-	-	-	758
Other Accounts:									
Art Show	286	-	286	-	286	-	-	-	-
BEP Pooled	659	-	659	5,590	5,789	143	-	-	603
BEP Teacher	-	-	-	5,590	5,447	-	143	-	-
Bookfair	404	-	404	20,365	17,710	1,501	-	-	4,560
Computer Lab Donation	21	-	21	-	-	-	-	-	21
Health Grant	3	-	3	400	396	-	-	-	7
Library Donations	1,501	-	1,501	-	-	-	1,501	-	-
Music Department	-	-	-	1,788	135	-	-	-	1,653
NES Wish List	406	-	406	33,051	16,851	-	-	-	16,606
Newspaper	60	-	60	300	-	-	-	-	360
PTO Donation T/M	17	-	17	-	17	-	-	-	-

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
NOLENSVILLE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
PTO Teacher Money	19,944	-	19,944	16,527	16,281	-	-	-	20,190
Recycling Fund	610	-	610	1,712	280	-	-	-	2,042
Summer Enrichment Program	3	-	3	134,580	60,155	-	-	-	74,428
Teacher Morale	422	-	422	161	350	-	-	-	233
Town Of Nolensville Appropriation	-	-	-	1,500	-	-	-	-	1,500
Total Restricted	\$ 25,427	\$ -	\$ 25,427	\$ 225,366	\$ 126,730	\$ 1,644	\$ 1,644	\$ -	\$ 124,063
Total General and Restricted	\$ 101,711	\$ -	\$ 101,711	\$ 297,085	\$ 192,599	\$ 1,644	\$ 1,644	\$ -	\$ 206,197

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
OAK VIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 22,678	\$ -	\$ -	\$ -	\$ -	\$ 22,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,678	\$ 22,678	\$ 22,678
Restricted Fund															
Other Accounts:															
Book Fair	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Encore	-	30,746	-	-	-	-	30,746	-	-	-	-	30,746	-	30,746	30,746
Instructional-IPADS	-	2,434	-	-	-	-	2,434	-	-	-	-	2,434	-	2,434	2,434
Johnson-Science Enrichment	-	5,593	-	-	-	-	5,593	-	-	-	-	5,593	-	5,593	5,593
Library Books	-	307	-	-	-	-	307	-	-	-	-	307	-	307	307
Music/DVD's	-	828	-	-	-	-	828	-	-	-	-	828	-	828	828
PTA-Laptops/Dock Stations	-	242	-	-	-	-	242	-	-	-	242	-	-	242	242
Physical Education	-	94	-	-	-	-	94	-	-	-	-	94	-	94	94
Professional Development	-	5,849	-	-	-	-	5,849	-	-	-	-	5,849	-	5,849	5,849
Recycling	-	1,614	-	-	-	-	1,614	-	-	-	-	1,614	-	1,614	1,614
Restricted Donations	-	21	-	-	-	-	21	-	-	-	21	-	-	21	21
Teacher Morale	-	638	-	-	-	-	638	-	-	-	-	638	-	638	638
Work Room	-	50	-	-	-	-	50	-	-	-	-	50	-	50	50
Total Restricted	\$ -	\$ 51,416	\$ -	\$ -	\$ -	\$ -	\$ 51,416	\$ -	\$ -	\$ -	\$ 263	\$ 51,153	\$ -	\$ 51,416	\$ 51,416
Total General and Restricted	\$ -	\$ 74,094	\$ -	\$ -	\$ -	\$ -	\$ 74,094	\$ -	\$ -	\$ -	\$ 263	\$ 51,153	\$ 22,678	\$ 74,094	\$ 74,094

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
OAK VIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 5,085				
Donations				25,513	-				
Field Trips				16,375	16,932				
Fines, Fees, and Dues				774	-				
Fundraising				19,233	8,803				
Instruction				-	30,642				
Library				-	4,772				
Total General	\$ 27,017	\$ -	\$ 27,017	\$ 61,895	\$ 66,234	\$ -	\$ -	\$ -	\$ 22,678
Restricted Fund									
Other Accounts:									
BEP Individual	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -
BEP Pooled	-	-	-	4,100	4,100	-	-	-	-
Birthday Book Club	18	-	18	2,666	2,684	-	-	-	-
Book Fair	-	-	-	8,008	5,008	-	-	-	3,000
Encore	30,334	-	30,334	34,175	33,763	-	-	-	30,746
Instructional-IPADS	-	-	-	5,000	2,566	-	-	-	2,434
Johnson-PD/Math	340	-	340	-	340	-	-	-	-
Johnson-Science Enrichment	593	-	593	5,000	-	-	-	-	5,593
Library Books	200	-	200	307	200	-	-	-	307
Market Day	-	-	-	2,300	2,300	-	-	-	-
Music/DVD's	805	-	805	2,610	2,587	-	-	-	828
Owl Academy	552	-	552	-	552	-	-	-	-
PTA-Laptops/Dock Stations	9,437	-	9,437	-	9,195	-	-	-	242
Physical Education	180	-	180	-	86	-	-	-	94
Professional Development	9,103	-	9,103	-	3,254	-	-	-	5,849
Recycling	1,612	-	1,612	1,172	1,170	-	-	-	1,614
Restricted Donations	28	-	28	1,477	1,484	-	-	-	21

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
OAK VIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Teacher Morale	1,386	-	1,386	1,348	2,096	-	-	-	638
Work Room	405	-	405	-	355	-	-	-	50
Total Restricted	<u>\$ 54,993</u>	<u>\$ -</u>	<u>\$ 54,993</u>	<u>\$ 72,163</u>	<u>\$ 75,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,416</u>
Total General and Restricted	<u><u>\$ 82,010</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 82,010</u></u>	<u><u>\$ 134,058</u></u>	<u><u>\$ 141,974</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 74,094</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PEARRE CREEK ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ 1,663	\$ 15,717	\$ -	\$ -	\$ -	\$ -	\$ 17,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,380	\$ 17,380	\$ 17,380
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 1,480	\$ -	\$ -	\$ -	\$ -	\$ 1,480	\$ -	\$ -	\$ -	\$ -	\$ 1,480	\$ -	\$ 1,480	\$ 1,480
BCS Chamber Grant	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4
BEP - Pooled	-	189	-	-	-	-	189	-	-	-	189	-	-	189	189
Library	-	5,914	-	-	-	-	5,914	-	-	-	-	5,914	-	5,914	5,914
Mini Health Grant	-	16	-	-	-	-	16	-	-	-	16	-	-	16	16
Music	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
PTO Donation	-	624	-	-	-	-	624	-	-	-	624	-	-	624	624
Recycling	-	2,206	-	-	-	-	2,206	-	-	-	-	2,206	-	2,206	2,206
TAHPERD Grant	-	5	-	-	-	-	5	-	-	-	5	-	-	5	5
Teachers' Morale	-	46	-	-	-	-	46	-	-	-	-	46	-	46	46
Walk Across Mini Grant	-	16	-	-	-	-	16	-	-	-	16	-	-	16	16
Total Restricted	\$ -	\$ 10,505	\$ -	\$ -	\$ -	\$ -	\$ 10,505	\$ -	\$ -	\$ -	\$ 854	\$ 9,651	\$ -	\$ 10,505	\$ 10,505
Total General and Restricted	\$ 1,663	\$ 26,222	\$ -	\$ -	\$ -	\$ -	\$ 27,885	\$ -	\$ -	\$ -	\$ 854	\$ 9,651	\$ 17,380	\$ 27,885	\$ 27,885

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PEARRE CREEK ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 1,094				
Field Trips				23,885	24,472				
Fines, Fees, and Dues				13,812	-				
Fund Drives				13,569	3,443				
Gifts, Bequests, & Donations				3,586	-				
Instruction				-	21,207				
Total General	\$ 12,744	\$ -	\$ 12,744	\$ 54,852	\$ 50,216	\$ -	\$ -	\$ -	\$ 17,380
Restricted Fund									
Other Accounts:									
Art	\$ 1,336	\$ -	\$ 1,336	\$ 8,450	\$ 8,306	\$ -	\$ -	\$ -	\$ 1,480
BCS Chamber Grant	4	-	4	-	-	-	-	-	4
BEP - Individual	41	-	41	4,300	4,300	-	41	-	-
BEP - Pooled	49	-	49	4,300	4,201	41	-	-	189
Library	4,085	-	4,085	25,031	23,202	-	-	-	5,914
Mini Health Grant	7	-	7	1,000	991	-	-	-	16
Music	567	-	567	-	562	-	-	-	5
PTO Donation	452	-	452	5,312	6,268	1,128	-	-	624
Recycling	1,450	-	1,450	899	143	-	-	-	2,206
Restricted Donations	1,148	-	1,148	4,224	4,244	-	1,128	-	-
TAHPERD Grant	-	-	-	500	495	-	-	-	5
Teachers' Morale	345	-	345	227	526	-	-	-	46
Walk Across Mini Grant	-	-	-	725	709	-	-	-	16
Total Restricted	\$ 9,484	\$ -	\$ 9,484	\$ 54,968	\$ 53,947	\$ 1,169	\$ 1,169	\$ -	\$ 10,505
Total General and Restricted	\$ 22,228	\$ -	\$ 22,228	\$ 109,820	\$ 104,163	\$ 1,169	\$ 1,169	\$ -	\$ 27,885

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SCALES ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	\$ -	\$ 10,999	\$ -	\$ -	\$ -	\$ -	\$ 10,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,999	\$ 10,999	\$ 10,999
Restricted Fund															
Other Accounts:															
Art Grant	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ 400
Brentwood Donation	-	2,233	-	-	-	-	2,233	-	-	-	2,233	-	-	2,233	2,233
BEP Individual	-	31	-	-	-	-	31	-	-	-	31	-	-	31	31
BEP Pooled	-	1,287	-	-	-	-	1,287	-	-	-	1,287	-	-	1,287	1,287
Construction Replacement	-	86	-	-	-	-	86	-	-	-	-	86	-	86	86
Encore Summer Program	-	12,215	-	-	-	-	12,215	-	-	-	-	12,215	-	12,215	12,215
Library	-	748	-	-	-	-	748	-	-	-	-	748	-	748	748
Library-Birthday Books	-	51	-	-	-	-	51	-	-	-	-	51	-	51	51
P.E. Grant	-	18	-	-	-	-	18	-	-	-	18	-	-	18	18
PTO Donations	-	28	-	-	-	-	28	-	-	-	-	28	-	28	28
Recycling	-	3,502	-	-	-	-	3,502	-	-	-	-	3,502	-	3,502	3,502
Spanish Club	-	429	-	-	-	-	429	-	-	-	-	429	-	429	429
Teacher Morale	-	1,970	-	-	-	-	1,970	-	-	-	-	1,970	-	1,970	1,970
Total Restricted	\$ -	\$ 22,998	\$ -	\$ -	\$ -	\$ -	\$ 22,998	\$ -	\$ -	\$ -	\$ 3,969	\$ 19,029	\$ -	\$ 22,998	\$ 22,998
Total General and Restricted	\$ -	\$ 33,997	\$ -	\$ -	\$ -	\$ -	\$ 33,997	\$ -	\$ -	\$ -	\$ 3,969	\$ 19,029	\$ 10,999	\$ 33,997	\$ 33,997

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SCALES ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 5,300				
Donations				1,161	-				
Field Trips				15,778	16,600				
Fines, Fees, Dues				16,333	-				
Instructional				-	20,404				
Interest				48	-				
Fundraising				20,409	16,986				
Total General	\$ 11,459	\$ -	\$ 11,459	\$ 53,729	\$ 59,290	\$ 5,101	\$ -	\$ -	\$ 10,999
Restricted Fund									
Other Accounts:									
Art Grant	\$ 150	\$ -	\$ 150	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 400
Brentwood Donation	2,858	-	2,858	10,000	10,625	-	-	-	2,233
BEP Individual	-	-	-	3,300	3,269	-	-	-	31
BEP Pooled	372	-	372	5,500	4,585	-	-	-	1,287
Bookstore	5,101	-	5,101	-	-	-	5,101	-	-
Construction Replacement	86	-	86	-	-	-	-	-	86
Encore Summer Program	7,850	-	7,850	29,140	24,775	-	-	-	12,215
Kindergarten Valentine Banquet	-	-	-	1,732	1,732	-	-	-	-
Library	378	-	378	444	74	-	-	-	748
Library-Birthday Books	51	-	51	-	-	-	-	-	51
P.E. Grant	8	-	8	1,400	1,390	-	-	-	18
PTO Donations	28	-	28	-	-	-	-	-	28
Recycling	2,487	-	2,487	1,654	639	-	-	-	3,502
Spanish Club	429	-	429	-	-	-	-	-	429

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SCALES ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Teacher Morale	1,017	-	1,017	3,150	2,197	-	-	-	1,970
Total Restricted	\$ 20,815	\$ -	\$ 20,815	\$ 56,570	\$ 49,286	\$ -	\$ 5,101	\$ -	\$ 22,998
Total General and Restricted	\$ 32,274	\$ -	\$ 32,274	\$ 110,299	\$ 108,576	\$ 5,101	\$ 5,101	\$ -	\$ 33,997

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUNSET ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES			FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 25,120	\$ -	\$ -	\$ -	\$ -	\$ 25,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,120	\$ 25,120	\$ 25,120
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 1,028	\$ -	\$ -	\$ -	\$ -	\$ 1,028	\$ -	\$ -	\$ -	\$ -	\$ 1,028	\$ -	\$ 1,028	\$ 1,028
Chess Club	-	100	-	-	-	-	100	-	-	-	-	100	-	100	100
City of Brentwood	-	63	-	-	-	-	63	-	-	-	63	-	-	63	63
Drama	-	1,874	-	-	-	-	1,874	-	-	-	-	1,874	-	1,874	1,874
Encore	-	10,100	-	-	-	-	10,100	-	-	-	-	10,100	-	10,100	10,100
Library	-	903	-	-	-	-	903	-	-	-	-	903	-	903	903
Library Lost/Damaged Books	-	617	-	-	-	-	617	-	-	-	-	617	-	617	617
PTO Enrichment	-	7,063	-	-	-	-	7,063	-	-	-	-	7,063	-	7,063	7,063
Recycling	-	1,636	-	-	-	-	1,636	-	-	-	-	1,636	-	1,636	1,636
Security	-	378	-	-	-	-	378	-	-	-	-	378	-	378	378
Teacher Morale	-	467	-	-	-	-	467	-	-	-	-	467	-	467	467
Total Restricted	\$ -	\$ 24,229	\$ -	\$ -	\$ -	\$ -	\$ 24,229	\$ -	\$ -	\$ -	\$ 63	\$ 24,166	\$ -	\$ 24,229	\$ 24,229
Total General and Restricted	\$ -	\$ 49,349	\$ -	\$ -	\$ -	\$ -	\$ 49,349	\$ -	\$ -	\$ -	\$ 63	\$ 24,166	\$ 25,120	\$ 49,349	\$ 49,349

The notes to the financial statement are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
SUNSET ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 6,697				
Field Trips				24,040	23,464				
Fines, Fees, Dues				15,861	-				
Fundraisers				10,150	480				
Gifts, Bequests, & Donations				3,769	-				
Instructional				-	15,125				
Total General	\$ 17,066	\$ -	\$ 17,066	\$ 53,820	\$ 45,766	\$ -	\$ -	\$ -	\$ 25,120
Restricted Fund									
Art	\$ 1,342	\$ -	\$ 1,342	\$ 7,270	\$ 7,584	\$ -	\$ -	\$ -	\$ 1,028
BEP Individual	4	-	4	6,420	6,424	-	-	-	-
BEP Pooled	1,206	-	1,206	3,600	4,806	-	-	-	-
Chess Club	100	-	100	-	-	-	-	-	100
City of Brentwood	-	-	-	10,000	9,937	-	-	-	63
Drama	1,874	-	1,874	-	-	-	-	-	1,874
Encore	75,571	-	75,571	2,629	68,100	-	-	-	10,100
Library	2,117	-	2,117	21,478	22,692	-	-	-	903
Library Lost/Damaged Books	265	-	265	352	-	-	-	-	617
PE	12	-	12	1,650	1,662	-	-	-	-
PTO Enrichment	22,373	-	22,373	53,662	68,972	-	-	-	7,063
Recycling	1,925	-	1,925	1,011	1,300	-	-	-	1,636
Security	378	-	378	-	-	-	-	-	378
Teacher Morale	477	-	477	2,950	2,960	-	-	-	467
Total Restricted	\$ 107,644	\$ -	\$ 107,644	\$ 111,022	\$ 194,437	\$ -	\$ -	\$ -	\$ 24,229
Total General and Restricted	\$ 124,710	\$ -	\$ 124,710	\$ 164,842	\$ 240,203	\$ -	\$ -	\$ -	\$ 49,349

The notes to the financial statement are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
TRINITY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS						LIABILITIES AND FUND BALANCES									
							LIABILITIES		FUND BALANCES							Total Liabilities and Fund Balances
							Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances			
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets									
General Fund	\$ -	\$ 15,881	\$ -	\$ -	\$ -	\$ -	\$ 15,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,881	\$ 15,881	\$ 15,881	
Restricted Fund																
Other Accounts:																
BEP/Individual	\$ -	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ -	\$ -	\$ -	\$ 137	\$ -	\$ -	\$ 137	\$ 137	
BEP/Pooled	-	259	-	-	-	-	259	-	-	-	259	-	-	259	259	
Bently Math Grant	-	13	-	-	-	-	13	-	-	-	13	-	-	13	13	
BOKS Grant	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4	
Donations	-	7,676	-	-	-	-	7,676	-	-	-	7,676	-	-	7,676	7,676	
DVD Sales	-	2,439	-	-	-	-	2,439	-	-	-	-	2,439	-	2,439	2,439	
Library	-	1,280	-	-	-	-	1,280	-	-	-	-	1,280	-	1,280	1,280	
Recycling	-	438	-	-	-	-	438	-	-	-	-	438	-	438	438	
Teachers Morale	-	468	-	-	-	-	468	-	-	-	-	468	-	468	468	
Total Restricted	\$ -	\$ 12,714	\$ -	\$ -	\$ -	\$ -	\$ 12,714	\$ -	\$ -	\$ -	\$ 8,089	\$ 4,625	\$ -	\$ 12,714	\$ 12,714	
Total General and Restricted	\$ -	\$ 28,595	\$ -	\$ -	\$ -	\$ -	\$ 28,595	\$ -	\$ -	\$ -	\$ 8,089	\$ 4,625	\$ 15,881	\$ 28,595	\$ 28,595	

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
TRINITY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 1,944				
Field Trips				13,546	14,238				
Fines, Fees, & Dues				10,985	-				
Fund Drives				14,171	10,396				
Instruction				-	10,355				
Resale Items				5,587	4,126				
Total General	\$ 12,651	\$ -	\$ 12,651	\$ 44,289	\$ 41,059	\$ -	\$ -	\$ -	\$ 15,881
Restricted Fund									
Other Accounts:									
BEP/Individual	\$ -	\$ -	\$ -	\$ 4,000	\$ 3,863	\$ -	\$ -	\$ -	\$ 137
BEP/Pooled	1,226	-	1,226	4,000	4,967	-	-	-	259
Bently Math Grant	-	-	-	500	487	-	-	-	13
BOKS Grant	-	-	-	500	496	-	-	-	4
Donations	7,277	-	7,277	12,443	12,044	-	-	-	7,676
DVD Sales	-	-	-	5,344	2,905	-	-	-	2,439
Library	970	-	970	350	40	-	-	-	1,280
Recycling	3,442	-	3,442	1,228	4,232	-	-	-	438
Teachers Morale	301	-	301	270	103	-	-	-	468
Walk Across Mini Grant	-	-	-	250	250	-	-	-	-
Total Restricted	\$ 13,216	\$ -	\$ 13,216	\$ 28,885	\$ 29,387	\$ -	\$ -	\$ -	\$ 12,714
Total General and Restricted	\$ 25,867	\$ -	\$ 25,867	\$ 73,174	\$ 70,446	\$ -	\$ -	\$ -	\$ 28,595

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WALNUT GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 35,390	\$ -	\$ -	\$ -	\$ -	\$ 35,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,390	\$ 35,390	\$ 35,390
Restricted Fund															
Other Accounts:															
BEP - Pool	\$ -	\$ 984	\$ -	\$ -	\$ -	\$ -	\$ 984	\$ -	\$ -	\$ -	\$ 984	\$ -	\$ -	\$ 984	\$ 984
Book Fair	-	3,372	-	-	-	-	3,372	-	-	-	-	3,372	-	3,372	3,372
Clinic Restricted Donation	-	193	-	-	-	-	193	-	-	-	193	-	-	193	193
Comm. Found. TN Donation	-	25	-	-	-	-	25	-	-	-	25	-	-	25	25
Guidance	-	631	-	-	-	-	631	-	-	-	-	631	-	631	631
Kind PTA Restricted	-	10	-	-	-	-	10	-	-	-	10	-	-	10	10
Library	-	583	-	-	-	-	583	-	-	-	-	583	-	583	583
Make A Difference Club	-	2,512	-	-	-	-	2,512	-	-	-	-	2,512	-	2,512	2,512
Music Restricted Donation	-	938	-	-	-	-	938	-	-	-	938	-	-	938	938
PTA Restricted Donations	-	917	-	-	-	-	917	-	-	-	917	-	-	917	917
Readathon T-shirt Sponsor	-	1,050	-	-	-	-	1,050	-	-	-	-	1,050	-	1,050	1,050
Reading Specialist	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3
Recycling/Beautification	-	614	-	-	-	-	614	-	-	-	-	614	-	614	614
Restricted Donations	-	480	-	-	-	-	480	-	-	-	480	-	-	480	480
Square 1 Fund	-	1,824	-	-	-	-	1,824	-	-	-	-	1,824	-	1,824	1,824
Teacher Morale	-	312	-	-	-	-	312	-	-	-	-	312	-	312	312
Total Restricted	\$ -	\$ 14,448	\$ -	\$ -	\$ -	\$ -	\$ 14,448	\$ -	\$ -	\$ -	\$ 3,547	\$ 10,901	\$ -	\$ 14,448	\$ 14,448
Total General and Restricted	\$ -	\$ 49,838	\$ -	\$ -	\$ -	\$ -	\$ 49,838	\$ -	\$ -	\$ -	\$ 3,547	\$ 10,901	\$ 35,390	\$ 49,838	\$ 49,838

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WALNUT GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 24,581				
Field Trips				19,414	20,529				
Fines, Fees, and Dues				11,472	-				
Fund Drives				24,751	5,575				
Gifts, Bequests, & Donations				2,955	-				
Instruction				-	15,088				
Resale Items				13,572	6,353				
Total General	\$ 35,352	\$ -	\$ 35,352	\$ 72,164	\$ 72,126	\$ -	\$ -	\$ -	\$ 35,390
Restricted Fund									
Other Accounts:									
BEP - Pool	\$ 1,558	\$ -	\$ 1,558	\$ 2,800	\$ 3,682	\$ 308	\$ -	\$ -	\$ 984
BEP - Teacher	-	-	-	4,660	4,352	-	308	-	-
Book Fair	4,034	-	4,034	9,063	9,725	-	-	-	3,372
Clinic Restricted Donation	-	-	-	1,145	952	-	-	-	193
Comm. Found. TN Donation	25	-	25	-	-	-	-	-	25
Guidance	1,141	-	1,141	1,200	1,710	-	-	-	631
Kind PTA Restricted	10	-	10	-	-	-	-	-	10
Library	403	-	403	692	512	-	-	-	583
Make A Difference Club	2,712	-	2,712	702	902	-	-	-	2,512
Music Restricted Donation	899	-	899	5,810	5,771	-	-	-	938
PE Grant	6	-	6	1,250	1,256	-	-	-	-
PTA Restricted Donations	-	-	-	22,598	21,681	-	-	-	917
Readathon T-shirt Sponsor	1,050	-	1,050	-	-	-	-	-	1,050

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WALNUT GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
Reading Specialist	3	-	3	-	-	-	-	-	3
Recycling/Beautification	891	-	891	1,020	1,297	-	-	-	614
Restricted Donations	290	-	290	3,500	3,310	-	-	-	480
Square 1 Fund	-	-	-	3,119	1,295	-	-	-	1,824
Teacher Morale	667	-	667	-	355	-	-	-	312
TN Arts Commission Grant	-	-	-	1,200	1,200	-	-	-	-
Total Restricted	<u>\$ 13,689</u>	<u>\$ -</u>	<u>\$ 13,689</u>	<u>\$ 58,759</u>	<u>\$ 58,000</u>	<u>\$ 308</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ 14,448</u>
Total General and Restricted	<u><u>\$ 49,041</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 49,041</u></u>	<u><u>\$ 130,923</u></u>	<u><u>\$ 130,126</u></u>	<u><u>\$ 308</u></u>	<u><u>\$ 308</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 49,838</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
WESTWOOD ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 8,175	\$ -	\$ -	\$ -	\$ -	\$ 8,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,175	\$ 8,175	\$ 8,175
Restricted Fund															
Other Accounts:															
BEP Pooled	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ 104	\$ -	\$ -	\$ 104	\$ 104
Grant Funds	-	29	-	-	-	-	29	-	-	-	29	-	-	29	29
Library	-	1,394	-	-	-	-	1,394	-	-	-	-	1,394	-	1,394	1,394
Media/Production Equip & Supplies	-	163	-	-	-	-	163	-	-	-	-	163	-	163	163
PAWS Prizes	-	50	-	-	-	-	50	-	-	-	-	50	-	50	50
Recycling	-	632	-	-	-	-	632	-	-	-	-	632	-	632	632
Restricted Donations	-	320	-	-	-	-	320	-	-	-	320	-	-	320	320
Teacher Morale	-	428	-	-	-	-	428	-	-	-	-	428	-	428	428
Total Restricted	\$ -	\$ 3,120	\$ -	\$ -	\$ -	\$ -	\$ 3,120	\$ -	\$ -	\$ -	\$ 453	\$ 2,667	\$ -	\$ 3,120	\$ 3,120
Total General and Restricted	\$ -	\$ 11,295	\$ -	\$ -	\$ -	\$ -	\$ 11,295	\$ -	\$ -	\$ -	\$ 453	\$ 2,667	\$ 8,175	\$ 11,295	\$ 11,295

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WESTWOOD ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balances 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administrative				\$ -	\$ 8,701				
Donations				23,747	-				
Field Trips				17,756	20,609				
Fines, Fees, and Dues				5,626	-				
Fundraisers				19,523	4,840				
Instructional				-	33,624				
Interest Income				30	-				
Yearbook				5,446	5,446				
Total General	\$ 9,267	\$ -	\$ 9,267	\$ 72,128	\$ 73,220	\$ -	\$ -	\$ -	\$ 8,175
Restricted Fund									
Other Accounts:									
BEP Individual	\$ -	\$ -	\$ -	\$ 3,760	\$ 3,731	\$ -	\$ 29	\$ -	\$ -
BEP Pooled	627	-	627	3,760	4,312	29	-	-	104
Grant Funds	29	-	29	1,129	1,129	-	-	-	29
Library	1,933	-	1,933	11,132	11,671	-	-	-	1,394
Media/Production Equip & Supplies	163	-	163	-	-	-	-	-	163
PAWS Prizes	50	-	50	-	-	-	-	-	50
Recycling	495	-	495	1,090	953	-	-	-	632
Restricted Donations	-	-	-	500	180	-	-	-	320
Teacher Morale	246	-	246	322	140	-	-	-	428
Total Restricted	\$ 3,543	\$ -	\$ 3,543	\$ 21,693	\$ 22,116	\$ 29	\$ 29	\$ -	\$ 3,120
Total General and Restricted	\$ 12,810	\$ -	\$ 12,810	\$ 93,821	\$ 95,336	\$ 29	\$ 29	\$ -	\$ 11,295

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
WINSTEAD ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2014**

	ASSETS							LIABILITIES AND FUND BALANCES							
								LIABILITIES		FUND BALANCES					
	Cash on Hand	Cash in Bank Checking	Cash in Bank Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 32,350	\$ -	\$ -	\$ -	\$ -	\$ 32,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,350	\$ 32,350	\$ 32,350
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 2,631	\$ -	\$ -	\$ -	\$ -	\$ 2,631	\$ -	\$ -	\$ -	\$ -	\$ 2,631	\$ -	\$ 2,631	\$ 2,631
Donations	-	27	-	-	-	-	27	-	-	-	27	-	-	27	27
Encore	-	21,893	-	-	-	-	21,893	-	-	-	-	21,893	-	21,893	21,893
Library	-	6,700	-	-	-	-	6,700	-	-	-	-	6,700	-	6,700	6,700
Music	-	124	-	-	-	-	124	-	-	-	-	124	-	124	124
PE Donation	-	239	-	-	-	-	239	-	-	-	239	-	-	239	239
Recycling	-	3,619	-	-	-	-	3,619	-	-	-	-	3,619	-	3,619	3,619
Teacher Morale	-	864	-	-	-	-	864	-	-	-	-	864	-	864	864
Total Restricted	\$ -	\$ 36,097	\$ -	\$ -	\$ -	\$ -	\$ 36,097	\$ -	\$ -	\$ -	\$ 266	\$ 35,831	\$ -	\$ 36,097	\$ 36,097
Total General and Restricted	\$ -	\$ 68,447	\$ -	\$ -	\$ -	\$ -	\$ 68,447	\$ -	\$ -	\$ -	\$ 266	\$ 35,831	\$ 32,350	\$ 68,447	\$ 68,447

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
WINSTEAD ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Fund Balance 7/1/2013	Prior Period Adjustments	Adjusted Fund Balance 7/1/2013	Revenues	Expenditures	Other Financing Sources (Uses)		Residual Equity Transfer In (Out)	Fund Balance 6/30/2014
						Transfers In	Transfers Out		
General Fund									
Administration				\$ -	\$ 1,514				
Donations				2,508	-				
Field Trips				20,715	20,592				
Fines, Fees, and Dues				10,010	-				
Instruction				-	14,271				
Pictures				6,568	-				
Yearbook				1,742	-				
Total General	\$ 27,184	\$ -	\$ 27,184	\$ 41,543	\$ 36,377	\$ -	\$ -	\$ -	\$ 32,350
Restricted Fund									
Other Accounts:									
Art	\$ 2,717	\$ -	\$ 2,717	\$ 2,694	\$ 2,780	\$ -	\$ -	\$ -	\$ 2,631
BEP/Individual	-	-	-	4,160	4,160	-	-	-	-
BEP/Pooled	-	-	-	4,160	4,160	-	-	-	-
Donations	996	-	996	29,087	30,056	-	-	-	27
Encore	22,018	-	22,018	18,213	18,338	-	-	-	21,893
Library	3,066	-	3,066	8,402	4,768	-	-	-	6,700
Music	124	-	124	-	-	-	-	-	124
PE Donation	788	-	788	-	549	-	-	-	239
Recycling	2,594	-	2,594	1,051	26	-	-	-	3,619
Teacher Morale	924	-	924	538	598	-	-	-	864
Total Restricted	\$ 33,227	\$ -	\$ 33,227	\$ 68,305	\$ 65,435	\$ -	\$ -	\$ -	\$ 36,097
Total General and Restricted	\$ 60,411	\$ -	\$ 60,411	\$ 109,848	\$ 101,812	\$ -	\$ -	\$ -	\$ 68,447

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education and
the Director of Schools
Williamson County Schools
Franklin, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined and individual financial statements of the Internal School Funds of the Williamson County School System; Franklin, Tennessee as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Williamson County Schools Internal School Funds' basic financial statements and have issued our report thereon dated November 19, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Williamson County Schools Internal School Funds' internal control over financial reporting (Internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the combined and individual financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Williamson County Schools Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Williamson County Schools Internal School Funds' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies. The following schools had significant deficiencies identified as of June 30, 2014:

Brentwood High (SD-14-02, SD-14-03)	Centennial High (SD-14-04)
Chapman's Retreat Elementary (SD-14-02)	Clovercroft Elementary (SD-14-02)
Fairview High (SD-14-01, SD-14-03)	Franklin High (SD-14-02, SD-14-03)
Independence High (SD-14-01)	Middle College High (SD-14-01)
Spring Station Middle (SD-14-01)	Sunset Elementary (SD-14-03)
Westwood Elementary (SD-14-03)	

As it relates to significant deficiencies which occurred in the prior fiscal year, the following schools had significant deficiencies that remained unresolved as of June 30, 2014:

Brentwood High (SD-13-02, SD-13-03)	Franklin High (SD-13-02)
Middle College High (SD-13-01)	Sunset Elementary (SD-13-03)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Schools Internal School Fund's combined and individual financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Williamson County Schools Internal School Funds, in a separate letter dated November 19, 2014.

Williamson County School's Response to Findings

Williamson County Schools Internal School Fund's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. Williamson County Schools Internal School Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Matlock Clements, P.C." The signature is written in a cursive, flowing style.

Matlock Clements, P.C.
November 19, 2014

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

Summary of Auditor's Results

Financial Statements

- | | |
|---|-------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal control over financial reporting | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to financial statements noted | No |

Financial Statement Findings – Required to be reported in Accordance With Government Auditing Standards.

**Significant Deficiencies – Current Year
(SD-14-01)**

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork that sales and use tax had not been paid on the purchase of items for resale at the following Schools: Fairview Middle School and Middle College High School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 4; Title 8, if a school has more than two resale activities during the year, sales tax should be paid on the purchase price of all resale items except for school books and school lunches. When sales tax is not paid to the vendor, the school is liable for use tax on the purchase price. It is recommended that policies and procedures be put in place to ensure that sales tax is paid on the purchase price of all resale items except for the exceptions indicated above.

Management Response

Sales tax was paid directly to the State of Tennessee prior to the issuance of this audit report. The principals of the schools involved will be counseled about the importance of following the *Tennessee Internal School Uniform Policy Manual* and all principals and bookkeepers will be instructed to be more diligent in this area.

(SD-14-02)

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork that purchases were made without adequate supporting documentation at the following schools: Brentwood High School, Chapman's Retreat Elementary School, Clovercroft Elementary School, and Franklin High School

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

(SD-14-02) – (Continued)

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 5; Title 3, the bookkeeper should require and obtain supporting documentation before disbursing any school money. It is recommended that policies and procedures be put in place to ensure that school funds are not disbursed until adequate supporting documentation has been obtained.

Management Response

Principals at each school involved will be advised about the importance of following the rules set out in the *Tennessee Internal School Uniform Policy Manual* and all principals and bookkeepers will be instructed to be more diligent in this area.

(SD-14-03)

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork testing that a check cleared the bank without two signatures at the following schools: Brentwood High School, Fairview High School, Franklin High School, Sunset Elementary School and Westwood Elementary School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 6; Title 3, two signatures are required for all checks. It is recommended that policies and procedures be put in place to ensure that all checks properly contain two signatures.

Management Response

The principals of the schools involved will be counseled about the importance of following the *Tennessee Internal School Uniform Policy Manual* and being more diligent in ensuring all checks contain two signatures. All principals and bookkeepers will be advised to be more cautious in this area.

(SD-14-04)

Deficiencies in Fundraising Activities

It was noted during the fieldwork that fundraisers had been conducted without the appropriate authorization at Centennial High School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 4; Title 8, fundraising activities must have written approval from the principal. Authorization should include the following information: a list of proposed activities, purpose of fundraising activity, proposed uses of funds raised, and expected student involvement in fundraising activity. It is recommended that policies and procedures be put in place to ensure that the appropriate steps are being taken prior to a fundraiser being conducted.

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

(SD-14-04) – (Continued)

Management Response

The principal of the school involved will be counseled about the importance of following the Tennessee Internal School Uniform Policy Manual and all principals will be instructed to be more diligent in this area. Bookkeepers will also receive further emphasis on this point.

Significant Deficiencies – Prior Year

(SD-13-01)

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork that sales and use tax had not been paid on the purchase of items for resale at the following Schools: Fairview High School, Heritage Middle School, Middle College High School, and Summit High School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 4; Title 8, if a school has more than two resale activities during the year, sales tax should be paid on the purchase price of all resale items except for school books and school lunches. When sales tax is not paid to the vendor, the school is liable for use tax on the purchase price. It is recommended that policies and procedures be put in place to ensure that sales tax is paid on the purchase price of all resale items except for the exceptions indicated above.

Management Response

In all cases, sales tax was paid directly to the State of Tennessee prior to the issuance of this audit report. We continue to stress the importance of sales tax paid at the time of purchase.

Current Year Status

This issue was resolved for all of these schools except for Middle College High School.

Current Year Management Response

After getting the initial feedback from the auditors in June, the principal of the school involved now has multiple procedures in place to ensure that this does not happen again. First, every fundraiser request submitted has an additional line on it that indicates if there will be items for resale. After the fundraiser is approved, the bookkeeper keeps a listing of those specific fundraisers that she will refer back to for any purchases made regarding fundraisers to verify that sales tax has been paid on all resale items. Lastly, as each fundraiser summary is prepared at the completion of the fundraiser, the bookkeeper will pull the expense documentation for the fundraiser to make sure that sales tax was paid when appropriate.

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

(SD-13-02)

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork that purchases were made without adequate supporting documentation at the following schools: Brentwood High School, Centennial High School, College Grove Elementary School, Edmondson Elementary School, Fairview High School, Fairview Middle School, Franklin High School, Heritage Middle School, Page High School, and Spring Station Middle School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 5; Title 3, the bookkeeper should require and obtain supporting documentation before disbursing any school money. It is recommended that policies and procedures be put in place to ensure that school funds are not disbursed until adequate supporting documentation has been obtained.

Management Response

Principals at each school will be counseled individually stressing the importance of documentation. Training for bookkeepers will emphasize this as well.

Current Year Status

This issue was resolved for all of these schools except for Brentwood High School and Franklin High School.

Current Year Management Response

The principals of the schools involved were counseled about the importance of following the *Tennessee Internal School Uniform Policy Manual* and all principals will be instructed to be more diligent in this area. Both schools involved have experienced a transition to a new bookkeeper in the last year. Additional training will be given to these new bookkeepers to stress the importance of following the manual.

(SD-13-03)

Deficiencies in Purchasing/Disbursements Cycle

It was noted during the fieldwork testing that a check cleared the bank without two signatures at the following schools: Brentwood High School, Longview Elementary School, Page High School, Page Middle School, Pearre Creek Elementary School, Scales Elementary School, Spring Station Middle School, Sunset Elementary School, and Trinity Elementary School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 6; Title 3, two signatures are required for all checks. It is recommended that policies and procedures be put in place to ensure that all checks properly contain two signatures.

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2014**

(SD-13-03) – (Continued)

Management Response

Principals will be advised of the need to be more diligent in ensuring all checks contain two signatures. It will also be emphasized to bookkeepers the importance of verifying there are double signatures on checks before mailing them.

Current Year Status

This issue was resolved for all of these schools except for Brentwood High School and Sunset Elementary School.

Current Year Management Response

The principals of the schools involved were counseled about the importance of following the Tennessee Internal School Uniform Policy Manual and all principals will be instructed to be more cautious in this area. Both schools involved have experienced a transition to a new bookkeeper in the last year. Additional training will be given to these new bookkeepers to stress the importance of following the manual.

(SD-13-04)

Deficiencies in Fundraising Activities

It was noted during the fieldwork that fundraisers had been conducted without the appropriate authorization at Fairview Middle School and Middle College High School.

Recommendation

According to the *Tennessee Internal School Uniform Policy Manual*, Section 4; Title 8, fundraising activities must have written approval from the principal. Authorization should include the following information: a list of proposed activities, purpose of fundraising activity, proposed uses of funds raised, and expected student involvement in fundraising activity. It is recommended that policies and procedures be put in place to ensure that the appropriate steps are being taken prior to a fundraiser being conducted.

Management Response

Management Response – The principals will be counseled regarding following the board policies that are currently in place pertaining to fundraisers. Bookkeepers will also receive further emphasis on these points.

Current Year Status

This issue was resolved for these schools during the current year.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

				Class Fees- AP										
	BEP Individual	Choral Fundraiser	Class Fees- Andersen, Brittany	Class Fees- AP Biology	Class Fees- AP Calculus	Environme ntal Science	Class Fees- AP Physics	Class Fees- AP Psychology	Class Fees- AP Statistics	Class Fees- AP-Art History	Class Fees- Bashore, Melissa	Class Fees- Bicsak, Amanda	Class Fees- Box, Randy	Class Fees- Bullard, Barbara
General	\$ -	\$ -	\$ 23	\$ 508	\$ 15	\$ 20	\$ 327	\$ 420	\$ 169	\$ 1	\$ 400	\$ 227	\$ 16	\$ 75
BEP Pooled	2,075	-	-	-	-	-	-	-	-	-	-	-	-	-
Chorus	-	20,453	-	-	-	-	-	-	-	-	-	-	-	-
Theatre	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 2,075</u>	<u>\$ 20,453</u>	<u>\$ 23</u>	<u>\$ 508</u>	<u>\$ 15</u>	<u>\$ 20</u>	<u>\$ 327</u>	<u>\$ 420</u>	<u>\$ 169</u>	<u>\$ 1</u>	<u>\$ 400</u>	<u>\$ 227</u>	<u>\$ 16</u>	<u>\$ 75</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	Class Fees- Chemistry Fees	Class Fees- Chorus	Class Fees- Davis, Shannon	Class Fees- Dawson - Spanish	Class Fees- Ecology	Class Fees- Fugate, Glenda	Class Fees- Goldfarb, Susan	Class Fees- King, Dennis	Class Fees- Martinez, Emily	Class Fees- Math Fees	Class Fees- Physical Science	Class Fees- Physics	Class Fees- Popovich, Brian	Class Fees- Roa, Rebecca
General	\$ 314	\$ 510	\$ 42	\$ 188	\$ 16	\$ 66	\$ 2	\$ 122	\$ 74	\$ 2,593	\$ 60	\$ 232	\$ 386	\$ 132
BEP Pooled	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chorus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Theatre	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 314</u>	<u>\$ 510</u>	<u>\$ 42</u>	<u>\$ 188</u>	<u>\$ 16</u>	<u>\$ 66</u>	<u>\$ 2</u>	<u>\$ 122</u>	<u>\$ 74</u>	<u>\$ 2,593</u>	<u>\$ 60</u>	<u>\$ 232</u>	<u>\$ 386</u>	<u>\$ 132</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BRENTWOOD HIGH SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	Class Fees- Class Fees- Steffens, Keith	Class Fees- Stein- Personal Finance	Class Fees- Thompson, Ron	Class Fees- Waddell, Katie	Class Fees- Wade, Belinda	Drama	Lifetime Wellness	Total
General	\$ 50	\$ 56	\$ 135	\$ 310	\$ 74	\$ -	\$ 500	\$ 8,063
BEP Pooled	-	-	-	-	-	-	-	2,075
Chorus	-	-	-	-	-	-	-	20,453
Theatre	-	-	-	-	-	1,237	-	1,237
Total	<u>\$ 50</u>	<u>\$ 56</u>	<u>\$ 135</u>	<u>\$ 310</u>	<u>\$ 74</u>	<u>\$ 1,237</u>	<u>\$ 500</u>	<u>\$ 31,828</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>													
	<u>Art B</u>	<u>Band</u>	<u>BEP - Pooled</u>	<u>Broadcasting</u>	<u>Cougar Cafe</u>	<u>Criminal Justice</u>	<u>Drafting and DT</u>	<u>English</u>	<u>Health Sciences</u>	<u>Math</u>	<u>Science</u>	<u>Social Studies</u>	<u>Theatre Arts</u>	
Genral Fund	\$ 65	\$ 255	\$ -	\$ 20	\$ -	\$ 11	\$ 43	\$ 2	\$ 240	\$ 117	\$ 1,934	\$ 697	\$ 345	
Annual/Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	
BEP - Individual	-	-	7,932	-	-	-	-	-	-	-	-	-	-	
Bookstore	-	-	-	-	1,133	-	-	-	-	-	-	-	-	
Total	<u>\$ 65</u>	<u>\$ 255</u>	<u>\$ 7,932</u>	<u>\$ 20</u>	<u>\$ 1,133</u>	<u>\$ 11</u>	<u>\$ 43</u>	<u>\$ 2</u>	<u>\$ 240</u>	<u>\$ 117</u>	<u>\$ 1,934</u>	<u>\$ 697</u>	<u>\$ 345</u>	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CENTENNIAL HIGH SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>				
	Visual Communication	Wellness	World Language	Yearbook	Total
Genral Fund	\$ 130	\$ 1,640	\$ 664	\$ -	\$ 6,163
Annual/Yearbook	-	-	-	1,583	1,583
BEP - Individual	-	-	-	-	7,932
Bookstore	-	-	-	-	1,133
Total	<u>\$ 130</u>	<u>\$ 1,640</u>	<u>\$ 664</u>	<u>\$ 1,583</u>	<u>\$ 16,811</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	General	Dance Team	STARS	Student Council	Teacher Classroom Accounts	Total
General	\$ -	\$ -	\$ -	\$ -	\$ 3,624	\$ 3,624
Athletics	-	1,728	75	-	-	1,803
Class of 2014	-	-	-	1,320	-	1,320
Positive Behavior Support	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total	<u>\$ 2,000</u>	<u>\$ 1,728</u>	<u>\$ 75</u>	<u>\$ 1,320</u>	<u>\$ 3,624</u>	<u>\$ 8,747</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	Anatomy	Art	Art Club	Athletics	Auto Body Class	Band	BEP Individual	Biology	Biology- AP	Broadcasting Club	Chemistry	Chorus Trip	Computer Aided Drafting
General	\$ 1	\$ 103	\$ -	\$ -	\$ 9	\$ 630	\$ -	\$ 487	\$ 38	\$ 166	\$ 334	\$ -	\$ 10
BEP Pool	-	-	-	-	-	-	1,728	-	-	-	-	-	-
Band	-	-	-	-	-	-	-	-	-	-	-	-	-
Chorus	-	-	-	-	-	-	-	-	-	-	-	172	-
Donations	-	-	500	-	-	-	-	-	-	-	-	-	-
Forensic Science	-	-	-	-	-	-	-	-	-	-	-	-	-
Pep Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Psychology AP/IB	-	-	-	-	-	-	-	-	-	-	-	-	-
Robotics	-	-	-	-	-	-	-	-	-	-	-	-	-
JROTC	-	-	-	100	-	-	-	-	-	-	-	-	-
Teacher Morale	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 1</u>	<u>\$ 103</u>	<u>\$ 500</u>	<u>\$ 100</u>	<u>\$ 9</u>	<u>\$ 630</u>	<u>\$ 1,728</u>	<u>\$ 487</u>	<u>\$ 38</u>	<u>\$ 166</u>	<u>\$ 334</u>	<u>\$ 172</u>	<u>\$ 10</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

TRANSFER TO

TRANSFER FROM

	Criminal Justice	Destination Imagination	Diagnostic Medicine	Digital Design	Donations	Donations - Band	Donations - Graphics	Drama/ Theatre Arts	Ecology	Ecology AP/IB	English I	English I Honors	English II
General	\$ 2	\$ -	\$ 50	\$ 6	\$ -	\$ -	\$ -	\$ 217	\$ 8	\$ 7	\$ 25	\$ 631	\$ 102
BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-	-
Band	-	-	-	-	-	-	-	-	-	-	-	-	-
Chorus	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	1,500	-	-	-	801	137	-	-	-	-	-	-
Forensic Science	-	-	-	-	87	-	-	-	-	-	-	-	-
Pep Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Psychology AP/IB	-	-	-	-	32	-	-	-	-	-	-	-	-
Robotics	-	-	-	-	667	-	-	-	-	-	-	-	-
JROTC	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Morale	-	-	-	-	93	-	-	-	-	-	-	-	-
Total	<u>\$ 2</u>	<u>\$ 1,500</u>	<u>\$ 50</u>	<u>\$ 6</u>	<u>\$ 879</u>	<u>\$ 801</u>	<u>\$ 137</u>	<u>\$ 217</u>	<u>\$ 8</u>	<u>\$ 7</u>	<u>\$ 25</u>	<u>\$ 631</u>	<u>\$ 102</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	English II Honors	English III Honors	English IV	English IV Honors	Forensic Science	French	Guitar	Health Science	Library	Math League	Newspaper	Physical Science	Physics	Pre-Calculus
General	\$ 529	\$ 46	\$ 100	\$ 13	\$ 38	\$ 260	\$ 220	\$ 6	\$ -	\$ -	\$ -	\$ 545	\$ 90	\$ 100
BEP Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Band	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chorus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	4,111	1,432	1,500	-	-	-
Forensic Science	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pep Club	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Psychology AP/IB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Robotics	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JROTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Morale	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 529</u>	<u>\$ 46</u>	<u>\$ 100</u>	<u>\$ 13</u>	<u>\$ 38</u>	<u>\$ 260</u>	<u>\$ 220</u>	<u>\$ 6</u>	<u>\$ 4,111</u>	<u>\$ 1,432</u>	<u>\$ 1,500</u>	<u>\$ 545</u>	<u>\$ 90</u>	<u>\$ 100</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FRANKLIN HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	Psychology AP/IB	Retail Marketing	Robotics	Science Olympiad	Spanish	Student Council	The Secret Handshake	Wellness- Caudill	Youth at Risk Focus Group	Total
General	\$ 1	\$ 9	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ 2	\$ -	\$ 4,807
BEP Pool	-	-	-	-	-	-	-	-	-	1,728
Band	-	-	-	-	-	-	80	-	-	80
Chorus	-	-	-	-	-	-	-	-	-	172
Donations	-	-	1,000	600	-	625	-	-	3,000	15,206
Forensic Science	-	-	-	-	-	-	-	-	-	87
Pep Club	-	-	-	-	-	625	-	-	-	625
Psychology AP/IB	-	-	-	-	-	-	-	-	-	32
Robotics	-	-	-	-	-	-	-	-	-	667
JROTC	-	-	-	-	-	-	-	-	-	100
Teacher Morale	-	-	-	-	-	-	-	-	-	93
Total	<u>\$ 1</u>	<u>\$ 9</u>	<u>\$ 1,000</u>	<u>\$ 600</u>	<u>\$ 22</u>	<u>\$ 1,250</u>	<u>\$ 80</u>	<u>\$ 2</u>	<u>\$ 3,000</u>	<u>\$ 23,597</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	General	BEP- Individual	Career & Tech	Cheerleading Basketball	College Fair	Concessions	Counseling	Drama	English	Fine Arts	Foreign Language	Graduation Fund
General	\$ -	\$ -	\$ 269	\$ -	\$ 150	\$ -	\$ 16,917	\$ 352	\$ 151	\$ 308	\$ 443	\$ 2,710
Athletics	105	-	-	-	-	900	-	-	-	-	-	-
BEP-Pooled	-	902	-	-	-	-	-	-	-	-	-	-
Cheerleading JV Football	-	-	-	92	-	-	-	-	-	-	-	-
Film Club	247	-	-	-	-	-	-	-	-	-	-	-
National Art Honor Society	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 352</u>	<u>\$ 902</u>	<u>\$ 269</u>	<u>\$ 92</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 16,917</u>	<u>\$ 352</u>	<u>\$ 151</u>	<u>\$ 308</u>	<u>\$ 443</u>	<u>\$ 2,710</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
INDEPENDENCE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>							
	<u>History</u>	<u>Math</u>	<u>Recycling</u>	<u>Science</u>	<u>Student Support Services</u>	<u>Wellness</u>	<u>National English Honor's Society</u>	<u>Total</u>
General	\$ 435	\$ 67	\$ 13	\$ 386	\$ 21	\$ 66	\$ -	\$ 22,288
Athletics	-	-	-	-	-	-	-	1,005
BEP-Pooled	-	-	-	-	-	-	-	902
Cheerleading JV Football	-	-	-	-	-	-	-	92
Film Club	-	-	-	-	-	-	-	247
National Art Honor Society	-	-	-	-	-	-	84	84
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ 435</u>	<u>\$ 67</u>	<u>\$ 13</u>	<u>\$ 386</u>	<u>\$ 21</u>	<u>\$ 66</u>	<u>\$ 84</u>	<u>\$ 24,618</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
MIDDLE COLLEGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP- Individual	Total
	<u> </u>	<u> </u>
BEP-Pooled	\$ 1,602	\$ 1,602
	<u> </u>	<u> </u>
	<u>\$ 1,602</u>	<u>\$ 1,602</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>								
	BEP/ Teachers	Career & Tech Dept.	Donations/ Restricted	English	Fine Arts	Foreign Language	Guidance Department	Science	Total
General	\$ -	\$ 884	\$ 273	\$ 164	\$ 11	\$ 9	\$ 2,236	\$ 574	\$ 4,151
BEP/Pooled	436	-	-	-	-	-	-	-	436
Total	<u>\$ 436</u>	<u>\$ 884</u>	<u>\$ 273</u>	<u>\$ 164</u>	<u>\$ 11</u>	<u>\$ 9</u>	<u>\$ 2,236</u>	<u>\$ 574</u>	<u>\$ 4,587</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	Athletics	BEP- Individual	Career & Technical	Cheerleading	Class of 2014	DECA	English	Fine Arts	Foreign Language	Foreign Language Lab	Math	Model UN
General	\$ -	\$ 1,797	\$ 783	\$ -	\$ -	\$ 200	\$ 1,893	\$ 1,293	\$ 458	\$ -	\$ 2,772	\$ -
BEP-Individual	-	-	-	-	-	-	-	-	-	-	-	-
Class of 2018	-	-	-	-	1,000	-	-	-	-	-	-	-
Dance	48	-	-	147	-	-	-	-	-	-	-	-
Faculty Grants	-	-	-	-	-	-	-	-	-	5,000	-	-
Youth in Government	-	-	-	-	-	-	-	-	-	-	-	1,600
Total	<u>\$ 48</u>	<u>\$ 1,797</u>	<u>\$ 783</u>	<u>\$ 147</u>	<u>\$ 1,000</u>	<u>\$ 200</u>	<u>\$ 1,893</u>	<u>\$ 1,293</u>	<u>\$ 458</u>	<u>\$ 5,000</u>	<u>\$ 2,772</u>	<u>\$ 1,600</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
RAVENWOOD HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>					
	Restricted		Social	VEI		
	Donations	Science	Studies	Business	Wellness	Total
				Academy		
General	\$ 5,000	\$ 6,137	\$ 748	\$ -	\$ 390	\$ 21,471
BEP-Individual	-	-	-	40	-	40
Class of 2018	-	-	-	-	-	1,000
Dance	-	-	-	-	-	195
Faculty Grants	-	-	-	-	-	5,000
Youth in Government	-	-	-	-	-	1,600
Total	<u>\$ 5,000</u>	<u>\$ 6,137</u>	<u>\$ 748</u>	<u>\$ 40</u>	<u>\$ 390</u>	<u>\$ 29,306</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	Algebra 1	Algebra 1B	Art 1	Art Fees	Band Fees	BEP-Individual	CTE Culinary	CTE Health Science	CTE Media Productions	Chemistry/Physical Science	Chorus Fees	ECEC	Engineering	English	English III
BEP-Pooled General	\$ - 9	\$ - 15	\$ - 362	\$ - 110	\$ - 108	\$ 1,030 -	\$ - 1	\$ - 8	\$ - 164	\$ - 301	\$ - 54	\$ - 287	\$ - 20	\$ - 3,759	\$ - 1,654
	<u>\$ 9</u>	<u>\$ 15</u>	<u>\$ 362</u>	<u>\$ 110</u>	<u>\$ 108</u>	<u>\$ 1,030</u>	<u>\$ 1</u>	<u>\$ 8</u>	<u>\$ 164</u>	<u>\$ 301</u>	<u>\$ 54</u>	<u>\$ 287</u>	<u>\$ 20</u>	<u>\$ 3,759</u>	<u>\$ 1,654</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUMMIT HIGH SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	Foreign Lang Dept	French	Geometry	German	Latin	Marketing	Math	Physical Education Fees	Physics	Science	Social Studies	Spanish	Theater Fees	US History	Total
BEP-Pooled General	\$ - 3	\$ - 2	\$ - 6	\$ - 124	\$ - 15	\$ - 37	\$ - 198	\$ - 811	\$ - 768	\$ - 1,435	\$ - 443	\$ - 3	\$ - 187	\$ - 24	\$ 1,030 10,908
	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 6</u>	<u>\$ 124</u>	<u>\$ 15</u>	<u>\$ 37</u>	<u>\$ 198</u>	<u>\$ 811</u>	<u>\$ 768</u>	<u>\$ 1,435</u>	<u>\$ 443</u>	<u>\$ 3</u>	<u>\$ 187</u>	<u>\$ 24</u>	<u>\$ 11,938</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	BEP- Individual	Football Camp	Total
Athletics	\$ -	\$ 1,110	\$ 1,110
BEP-Pooled	<u>1,885</u>	<u>-</u>	<u>1,885</u>
Total	<u>\$ 1,885</u>	<u>\$ 1,110</u>	<u>\$ 2,995</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
GRASSLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>Athletics</u>	<u>Total</u>
Yearbook Club	<u>\$ 140</u>	<u>\$ 140</u>
	<u><u>\$ 140</u></u>	<u><u>\$ 140</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HERITAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO

TRANSFER FROM

	<u>General</u>	<u>Athletic-Track Account</u>	<u>BEP - Teacher</u>	<u>Bridge the Gap</u>	<u>Cheerleading</u>	<u>IChoose Service Project</u>	<u>Miss HMS</u>	<u>Olweus Donations</u>	<u>Restricted Softball</u>	<u>Sixers</u>	<u>Student Council</u>	<u>Total</u>
Athletics	\$ -	\$ 140	\$ -	\$ -	\$ 256	\$ -	\$ -	\$ -	\$ 1,473	\$ -	\$ -	\$ 1,869
BEP - Pooled	-	-	970	-	-	-	-	-	-	-	-	970
Destination	-	-	-	-	-	-	-	-	-	-	40	40
Honor Level Rewards	-	-	-	16	-	55	463	159	-	120	-	813
Rest. Donation-Teacher Wkrm	800	-	-	-	-	-	-	-	-	-	-	800
Total	<u>\$ 800</u>	<u>\$ 140</u>	<u>\$ 970</u>	<u>\$ 16</u>	<u>\$ 256</u>	<u>\$ 55</u>	<u>\$ 463</u>	<u>\$ 159</u>	<u>\$ 1,473</u>	<u>\$ 120</u>	<u>\$ 40</u>	<u>\$ 4,492</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
PAGE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	BEP		
	<u>Individual</u>	<u>Music</u>	<u>Total</u>
BEP Pooled	\$ 264	\$ -	\$ 264
Youth Legislature	-	117	117
Total	<u>\$ 264</u>	<u>\$ 117</u>	<u>\$ 381</u>

The notes to the financial statements are an integral part to this statement.

WILLIAMSON COUNTY SCHOOLS
SPRING STATION MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>					
	<u>Athletics - General</u>	<u>BEP- Individual</u>	<u>Football</u>	<u>7th Grade Funds</u>	<u>8th Grade Funds</u>	<u>Total</u>
BEP-Pooled	\$ -	\$ 641	\$ -	\$ -	\$ -	\$ 641
Band	-	-	180	-	-	180
Baseball	2,220	-	-	-	-	2,220
Classroom Accounts	-	-	-	1,600	1,600	3,200
6th Grade Funds	-	-	-	-	1,316	1,316
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 2,220</u>	<u>\$ 641</u>	<u>\$ 180</u>	<u>\$ 1,600</u>	<u>\$ 2,916</u>	<u>\$ 7,557</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
SUNSET MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP Individual</u>	<u>Total</u>
BEP Pooled	<u>\$ 2,556</u>	<u>\$ 2,556</u>
Total	<u><u>\$ 2,556</u></u>	<u><u>\$ 2,556</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
WOODLAND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>General</u>	<u>Total</u>
Newspaper	<u>\$ 750</u>	<u>\$ 750</u>
Total	<u><u>\$ 750</u></u>	<u><u>\$ 750</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
ALLENDALE ELEMENTARY SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	BEP - Individual	Restricted Donations	Total
BEP - Pooled	\$ 568	\$ -	\$ 568
Destination Imagination	-	186	186
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 568</u>	<u>\$ 186</u>	<u>\$ 754</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
BETHESDA ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP - Individual	Total
BEP - Pooled	\$ 322	\$ 322
Total	<u>\$ 322</u>	<u>\$ 322</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CLOVERCROFT ELEMENTARY SCHOOL- INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	BEP - Individual	In-House Programs	Total
BEP - Pooled	\$ 688	\$ -	\$ 688
Restricted Donations	<u>-</u>	<u>900</u>	<u>900</u>
Total	<u>\$ 688</u>	<u>\$ 900</u>	<u>\$ 1,588</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
COLLEGE GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP - Individual	Total
	<u> </u>	<u> </u>
BEP - Pooled	\$ 20	\$ 20
	<u> </u>	<u> </u>
Total	<u> \$ 20</u>	<u> \$ 20</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
CROCKETT ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP/Teachers</u>	<u>Total</u>
BEP/Pooled	\$ 194	\$ 194
Total	<u>\$ 194</u>	<u>\$ 194</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS
EDMONDSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP - Individual</u>	<u>Total</u>
BEP - Pooled	<u>\$ 179</u>	<u>\$ 179</u>
Total	<u><u>\$ 179</u></u>	<u><u>\$ 179</u></u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
FAIRVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP - <u>Individual</u>	<u>Total</u>
BEP - Pooled	<u>\$ 32</u>	<u>\$ 32</u>
Total	<u><u>\$ 32</u></u>	<u><u>\$ 32</u></u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
GRASSLAND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP/Teachers</u>	<u>Total</u>
BEP/Pooled	\$ 512	\$ 512
Total	<u>\$ 512</u>	<u>\$ 512</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HERITAGE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	<u>BEP/Teachers</u>	<u>Total</u>
BEP/Pooled	<u>\$ 1,532</u>	<u>\$ 1,532</u>
Total	<u><u>\$ 1,532</u></u>	<u><u>\$ 1,532</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
HILLSBORO ELEMENTARY AND MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	<u>BEP-Individual</u>	<u>Donations</u>	<u>Total</u>
BEP-Pooled	\$ 6,568	\$ -	\$ 6,568
Student Incentives/PBIS	-	1,800	1,800
Teacher Morale	-	1,500	1,500
	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total	<u>\$ 6,568</u>	<u>\$ 3,300</u>	<u>\$ 9,868</u>

The notes to the financial statements are an integral part to this statement.

**WILLIAMSON COUNTY SCHOOLS
HUNTERS BEND ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP/Teachers</u>	<u>Total</u>
BEP/Pooled	<u>\$ 2,122</u>	<u>\$ 2,122</u>
Total	<u><u>\$ 2,122</u></u>	<u><u>\$ 2,122</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
KENROSE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

TRANSFER TO TRANSFER FROM

	<u>Damaged/ Replacements</u>	<u>BEP / Teacher Material</u>	<u>Total</u>
General	\$ 22	\$ 162	\$ 184
	<u>\$ 22</u>	<u>\$ 162</u>	<u>\$ 184</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
LIPSCOMB ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP- Individual	Total
BEP-Pooled	<u>\$ 559</u>	<u>\$ 559</u>
Total	<u><u>\$ 559</u></u>	<u><u>\$ 559</u></u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
LONGVIEW ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP- Individual	Total
BEP-Pooled	<u>\$ 7,098</u>	<u>\$ 7,098</u>
Total	<u><u>\$ 7,098</u></u>	<u><u>\$ 7,098</u></u>

The notes to the financial statements are an integral part to this statement.

**WILLIAMSON COUNTY SCHOOLS
NOLENSVILLE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	<u>BEP Teacher</u>	<u>Library Donations</u>	<u>Total</u>
BEP Pooled	\$ 143	\$ -	\$ 143
Bookfair	<u>-</u>	<u>1,501</u>	<u>1,501</u>
Total	<u>\$ 143</u>	<u>\$ 1,501</u>	<u>\$ 1,644</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
PEARRE CREEK ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>		
	BEP - Individual	Restricted Donations	Total
BEP - Pooled	\$ 41	\$ -	\$ 41
PTO Donation	-	1,128	1,128
	<u>41</u>	<u>1,128</u>	<u>1,169</u>
Total	<u>\$ 41</u>	<u>\$ 1,128</u>	<u>\$ 1,169</u>

The notes to the financial statements are an integral part to this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
 SCALES ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
 SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>Bookstore</u>	<u>Total</u>
General	<u>\$ 5,101</u>	<u>\$ 5,101</u>
Total	<u><u>\$ 5,101</u></u>	<u><u>\$ 5,101</u></u>

The notes to the financial statement are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
WALNUT GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	BEP - Teacher	Total
BEP - Pool	<u>\$ 308</u>	<u>\$ 308</u>
Total	<u><u>\$ 308</u></u>	<u><u>\$ 308</u></u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS
WESTWOOD ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014**

<u>TRANSFER TO</u>	<u>TRANSFER FROM</u>	
	<u>BEP Individual</u>	<u>Total</u>
BEP Pooled	\$ 29	\$ 29
Total	<u>\$ 29</u>	<u>\$ 29</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Allendale Elementary School</u>					
Donna	Archeneaux	\$ 807	Encore	Yes	Yes
Lori	Balek	750	Encore	Yes	Yes
Jamie	Bilicki	870	Encore	Yes	Yes
Christine	Blundred	870	Encore	Yes	Yes
Audry	Campbell	874	Encore	Yes	Yes
Kyla	Carpenter	874	Encore	Yes	Yes
Sylvia	Coile-LeMay	874	Encore	Yes	Yes
Robin	Cook	870	Encore	Yes	Yes
Janet	Daniels	870	Encore	Yes	Yes
Shelley Beth	DeGraff	750	Encore	Yes	Yes
Jaquelyn	Dodd	874	Encore	Yes	Yes
Tanya	Dunlap	750	Encore	Yes	Yes
Stephanie	Durrer	870	Encore	Yes	Yes
Patricia	Fowler	874	Encore	Yes	Yes
Amanda	Fuller	1,748	Encore	Yes	Yes
Adam	Fuller	750	Encore	Yes	Yes
Destiny	Goavec	870	Encore	Yes	Yes
Jody	Jordan	874	Encore	Yes	Yes
Laura	Kascik	874	Encore	Yes	Yes
Jason	Koch	870	Encore	Yes	Yes
Ryan	Linton	874	Encore	Yes	Yes
Kathy	Logan	870	Encore	Yes	Yes
Tennielle	McDaniel	874	Encore	Yes	Yes
Vickie	Meek	484	Encore	Yes	Yes
Terri	Moody	870	Encore	Yes	Yes
Megan	Myers	874	Encore	Yes	Yes
Tracy	Navin	874	Encore	Yes	Yes
Casandra	Nelson	874	Encore	Yes	Yes
Cynthia	Rasure	874	Encore	Yes	Yes
Joanna	Salice	874	Encore	Yes	Yes
Tiffany	Satterfield	874	Encore	Yes	Yes
Sara	Valadez	524	Encore	Yes	Yes
Erin	Whaley	874	Encore	Yes	Yes
Eric	Whaley	874	Encore	Yes	Yes
Lacey	Woodside	874	Encore	Yes	Yes
Total		\$ 30,122			

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Brentwood High School</u>					
Michael	Purcell	\$ 57	Athletics	Yes	Yes
Daniel	Cage	8,055	Athletics	Yes	Yes
Daniel	Cage	2,051	Baseball	Yes	Yes
Daniel	Peck	1,963	Baseball	Yes	Yes
Andrew	O'Keefe	699	Basketball	Yes	Yes
Ken	Amato	1,224	Football	Yes	Yes
David	Ball	2,651	Football	Yes	Yes
Michael	Purcell	2,400	Soccer	Yes	Yes
Erik	Johnson	2,451	Theather Productions	Yes	Yes
Lisa	Moody	613	Theather Productions	Yes	Yes
Brittany	Anderson	1,838	Track	Yes	Yes
Doug	Anderson	605	Track	Yes	Yes
Teresa	Ashcraft	2,039	Volleyball	Yes	Yes
Total		\$ 26,646			

<u>Brentwood Middle School</u>					
Beverly	Fulks	\$ 2,025	PTO - Donations	Yes	Yes
Lynn	Boaz	1,487	PTO - Donations	Yes	Yes
Malinda	Cossey	583	PTO - Donations	Yes	Yes
Erin	McGill	1,311	PTO - Donations	Yes	Yes
Total		\$ 5,406			

<u>Centennial High School</u>					
B.	Crutcher	\$ 583	Athletics	Yes	Yes
S.	Doom	1,496	Athletics	Yes	Yes
D.	Foley	816	Athletics	Yes	Yes
R.	Lyons	2,062	Athletics	Yes	Yes
J.	Montileone	87	Athletics	Yes	Yes
John	Mullins	1,932	Athletics	Yes	Yes
K.	Sizemore	2,429	Athletics	Yes	Yes
Football	Stipend	8,722	Athletics	Yes	Yes
Running	Stipend	2,163	Athletics	Yes	Yes
Total		\$ 20,290			

<u>Chapman's Retreat Elementary School</u>					
Brett	Bell	\$ 699	Encore	Yes	Yes
Louise	Braswell	699	Encore	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Chapman's Retreat Elementary School - (Continued)</u>					
Laura	Brown	524	Encore	Yes	Yes
Suzi	Cooksey	874	Encore	Yes	Yes
Janet	Daniels	348	Encore	Yes	Yes
Trish	Fowler	874	Encore	Yes	Yes
Adam	Fuller	750	Encore	Yes	Yes
Jenny	Hood	874	Encore	Yes	Yes
Tatum	Kemp	524	Encore	Yes	Yes
Kate	Logan	348	Encore	Yes	Yes
Karri	Still	874	Encore	Yes	Yes
Total		<u>\$ 7,388</u>			

Clovercroft Elementary School

Lauren	Baker	\$ 1,112	Chorus	Yes	Yes
James	Clark	556	General	Yes	Yes
Charlotte	Colasso	1,112	General	Yes	Yes
Jennifer	Dozier	2,725	General	Yes	Yes
Karan	Gunter	1,112	General	Yes	Yes
Cheryl	Jackson	1,112	General	Yes	Yes
Carrie	Jones	1,112	General	Yes	Yes
Audrey	Largen	1,112	General	Yes	Yes
Margaret	McAllister	278	General	Yes	Yes
Angela	McKeown	278	General	Yes	Yes
Marie	Miller	1,112	General	Yes	Yes
Stephanie	Parker	1,112	General	Yes	Yes
Brandi	Wagner	2,103	General	Yes	Yes
Marianne	Wells	1,112	General	Yes	Yes
Carrie	Jones	556	Student Council	Yes	Yes
Total		<u>\$ 16,504</u>			

Crockett Elementary School

Wendy	Comer	\$ 1,748	Summer Academy	Yes	Yes
Wydell	Croom	659	Summer Academy	Yes	Yes
Crystal	Jahnig	874	Summer Academy	Yes	Yes
Thomas	Jeter	1,748	Summer Academy	Yes	Yes
Ann	Morse	522	Summer Academy	Yes	Yes
Ann	Stuckel	870	Summer Academy	Yes	Yes
Mary	Trogon	3,496	Summer Academy	Yes	Yes
Laura	Trotter	1,748	Summer Academy	Yes	Yes
Brett	Young	437	Summer Academy	Yes	Yes
Amy	Young	437	Summer Academy	Yes	Yes
Total		<u>\$ 12,538</u>			

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Franklin High School</u>					
Toby	Ruth	\$ 2,625	Athletics	Yes	Yes
Adam	Simpson	1,911	Baseball	Yes	Yes
Jon	Whipple	5,628	Baseball	Yes	Yes
Ted	Gleason	2,998	Basketball	Yes	Yes
Kari	Goodwin	7,217	Basketball	Yes	Yes
Edwin	Ruth	2,484	Basketball	Yes	Yes
Krista	Ruth	1,750	Basketball	Yes	Yes
Kevin	Weeks	2,710	Basketball	Yes	Yes
Jamie	Wilson	8,393	Basketball	Yes	Yes
Patricia	Tomlinson	2,189	Bowling	Yes	Yes
James	Burchett	1,050	Cheer	Yes	Yes
Ashley	Flood	1,050	Cheer	Yes	Yes
Donnie	Webb	1,050	Cheer	Yes	Yes
Kevin	Weeks	1,750	Cheer	Yes	Yes
David	Dickerson	2,698	Cross Country	Yes	Yes
Amber	Dorn	1,181	Cross Country	Yes	Yes
Kenneth	Curtis	3,897	Football	Yes	Yes
Anthony	Keeton	3,897	Football	Yes	Yes
Seth	Sheppard	3,897	Football	Yes	Yes
Christopher	Tomlinson	2,538	Football	Yes	Yes
Donnie	Webb	8,393	Football	Yes	Yes
Kevin	Weeks	2,710	Football	Yes	Yes
Dan	Winfree	3,897	Football	Yes	Yes
Marshall	Winkler	3,897	Football	Yes	Yes
John	Whipple	2,814	Golf	Yes	Yes
James	Burchett	8,093	Soccer	Yes	Yes
Michael	Burgoyne	5,869	Soccer	Yes	Yes
Ali	Eisnaugle	1,750	Soccer	Yes	Yes
John	Theriot	1,911	Soccer	Yes	Yes
Chuck	Sugg	2,085	Softball	Yes	Yes
Marshall	Winkler	8,093	Softball	Yes	Yes
Donnie	Webb	2,938	Strength	Yes	Yes
Matt	Lacheta	1,667	Tennis	Yes	Yes
Michael	Watson	1,615	Tennis	Yes	Yes
David	Dickerson	5,697	Track	Yes	Yes
Amber	Dorn	1,050	Track	Yes	Yes
Mary	Patton	1,079	Track	Yes	Yes
James	Burchett	4,725	Volleyball	Yes	Yes
Frank	Barbie	8,093	Wrestling	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Franklin High School - (Continued)</u>					
Patricia	Tomlinson	<u>1,750</u>	Wrestling	Yes	Yes
	Total	<u>\$ 139,039</u>			
<u>Heritage Elementary School</u>					
	Adkisson	\$ 874	Encore	Yes	Yes
	Bayney	870	Encore	Yes	Yes
	Colie-Lema	437	Encore	Yes	Yes
	Daniels	870	Encore	Yes	Yes
	Gust	437	Encore	Yes	Yes
	Horton	874	Encore	Yes	Yes
	Knipp	874	Encore	Yes	Yes
	McCoy	1,739	Encore	Yes	Yes
	Moody	870	Encore	Yes	Yes
	Queitsch	870	Encore	Yes	Yes
	Ries	874	Encore	Yes	Yes
	Thomas	437	Encore	Yes	Yes
	Whaley	437	Encore	Yes	Yes
	Woods	<u>874</u>	Encore	Yes	Yes
	Total	<u>\$ 10,463</u>			
<u>Hunters Bend Elementary School</u>					
Lisa	Arnold	\$ 619	Encore	Yes	Yes
Julie	Bachochin	942	Encore	Yes	Yes
Hillary	Burgoyne	1,748	Encore	Yes	Yes
Michael	Burgoyne	1,020	Encore	Yes	Yes
Steven	Carnes	947	Encore	Yes	Yes
Brooke	Davis	947	Encore	Yes	Yes
Tammy	Hayes	947	Encore	Yes	Yes
Stacia	Hudsph	947	Encore	Yes	Yes
Ann	Morse	884	Encore	Yes	Yes
Kim	Peterson	942	Encore	Yes	Yes
Jill	Smith	947	Encore	Yes	Yes
Dave	Solima	942	Encore	Yes	Yes
Shelley	Ward	947	Encore	Yes	Yes
Shelly	Wyllie	<u>947</u>	Encore	Yes	Yes
	Total	<u>\$ 13,726</u>			

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Independence High School</u>					
Christopher	Clunan	\$ 2,367	Soccer	Yes	Yes
Clark	Ramey	<u>2,124</u>	Soccer	Yes	Yes
Total		<u><u>\$ 4,491</u></u>			

<u>Kenrose Elementary School</u>					
Joanne	Barnes	\$ 874	Encore	Yes	Yes
Linda	Bates	1,748	Encore	Yes	Yes
Welsey	Biggs	874	Encore	Yes	Yes
Terri	Datillo	174	Encore	Yes	Yes
Dawn	Drugeot	874	Encore	Yes	Yes
David	Dunn	1,566	Encore	Yes	Yes
Terri	Gamble	1,737	Encore	Yes	Yes
Shazia	Ibrahim	870	Encore	Yes	Yes
Sarah	Lejeune	807	Encore	Yes	Yes
William	Lejeune	874	Encore	Yes	Yes
Evan	Linton	874	Encore	Yes	Yes
Marie	Marshall	874	Encore	Yes	Yes
Virginia	Nix	874	Encore	Yes	Yes
Mary Anne	Pitifer	870	Encore	Yes	Yes
Kelly	Pitsenberger	874	Encore	Yes	Yes
Elizabeth	Potts	870	Encore	Yes	Yes
Jennifer	Riggs	870	Encore	Yes	Yes
Victoria	Skoczen	1,748	Encore	Yes	Yes
David	Solima	870	Encore	Yes	Yes
Cassandra	Stephens	1,748	Encore	Yes	Yes
Susan	Stumne	874	Encore	Yes	Yes
Cyntha	Swann	1,740	Encore	Yes	Yes
Ruth	Teige	1,740	Encore	Yes	Yes
Kathryn	Thomas	874	Encore	Yes	Yes
Lee	Vaughn	874	Encore	Yes	Yes
Haydee	Walker	1,566	Encore	Yes	Yes
Brett	Young	<u>874</u>	Encore	Yes	Yes
Total		<u><u>\$ 29,412</u></u>			

<u>Lipscomb Elementary School</u>					
Tony	Androulonis	\$ 1,313	Encore	Yes	Yes
Gwen	Antypas	474	Encore	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Lipscomb Elementary School - (Continued)</u>					
Janet	Daniels	666	Encore	Yes	Yes
Kathy	Dooly-Smith	1,504	Encore	Yes	Yes
Robin	Ellison	1,400	Encore	Yes	Yes
Debroah	Finch	438	Encore	Yes	Yes
Cynthia	Gatlin	2,275	Encore	Yes	Yes
Hayley	Hinton	1,531	Encore	Yes	Yes
Kristina	Hutchinson	656	Encore	Yes	Yes
Shari	Meadows	875	Encore	Yes	Yes
Laura	Moritz	179	Encore	Yes	Yes
Amy	Morse	1,576	Encore	Yes	Yes
Mollie	Nichols	1,750	Encore	Yes	Yes
Claudette	Reed	115	Encore	Yes	Yes
Shantha	Saragoor	1,719	Encore	Yes	Yes
David	Solima	1,060	Encore	Yes	Yes
Julia	Stephens	1,750	Encore	Yes	Yes
Jessica	Stephens	875	Encore	Yes	Yes
Meg	Upton	344	Encore	Yes	Yes
Brett	Young	642	Encore	Yes	Yes
Total		\$ 21,142			
<u>Longview Elemenatry School</u>					
Kim	Bivings	\$ 157	Library	Yes	Yes
Amanda	Gordon	350	Library	Yes	Yes
Total		\$ 507			
<u>Nolensville Elemenatry School</u>					
Sheri	Baylor	\$ 546	Encore	Yes	Yes
Ayn Marie	Bivins	838	Encore	Yes	Yes
Lisa	Carlington	1,051	Encore	Yes	Yes
Joyce	Ciccarelli	870	Encore	Yes	Yes
Diana	Cooper	874	Encore	Yes	Yes
Pam	Coppage	874	Encore	Yes	Yes
Reeju	Davis	128	Encore	Yes	Yes
Jenny	Dover	807	Encore	Yes	Yes
Tricia	Doyle	692	Encore	Yes	Yes
Katie	Ely	692	Encore	Yes	Yes
Michelle	Exler	546	Encore	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Nolensville Elemenatry School - (Continued)</u>					
Teresa	Gill	807	Encore	Yes	Yes
Lori	Hall	524	Encore	Yes	Yes
Sharon	Harris	616	Encore	Yes	Yes
Brandi	Holden	874	Encore	Yes	Yes
Michelle	Horswill-Johnston	350	Encore	Yes	Yes
Lori Beth	Horton	807	Encore	Yes	Yes
Julie	Hubbard	807	Encore	Yes	Yes
Joanne	Hyatt	396	Encore	Yes	Yes
Pamela	Jones	874	Encore	Yes	Yes
Jennifer	Looney	870	Encore	Yes	Yes
Kelsey	Lutz	807	Encore	Yes	Yes
Clay	Mayes	546	Encore	Yes	Yes
Renee	McCulley	364	Encore	Yes	Yes
Michelle	McDonald	874	Encore	Yes	Yes
Elizabeth	McKee	616	Encore	Yes	Yes
Jessica	Morgan	1,202	Encore	Yes	Yes
Sally	Munns	874	Encore	Yes	Yes
Lauren	Poe	870	Encore	Yes	Yes
Elizabeth	Potts	688	Encore	Yes	Yes
Kristen	Ramirez	1,056	Encore	Yes	Yes
Katy	Reed	1,056	Encore	Yes	Yes
Daniel	Reynolds	874	Encore	Yes	Yes
Jeanna	Shelley	692	Encore	Yes	Yes
Vicki	Stadler	874	Encore	Yes	Yes
Kimberly	Steinle	2,076	Encore	Yes	Yes
Cassie	Vera	544	Encore	Yes	Yes
Shantel	Watson	2,076	Encore	Yes	Yes
Amy	Young	874	Encore	Yes	Yes
Total		\$ 31,805			

Oak View Elementary School

Sharon	Brayer	\$ 874	Encore	Yes	Yes
Jordan	Chase	807	Encore	Yes	Yes
Crystal	Childress	870	Encore	Yes	Yes
Jennifer	Cleaver	807	Encore	Yes	Yes
Christy	Collins	874	Encore	Yes	Yes
Lauren	Courchesne	807	Encore	Yes	Yes
Mindy	Cushenberry	874	Encore	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Oak View Elementary School - (Continued)</u>					
Janet	Daniels	870	Encore	Yes	Yes
Lindsey	Fedoryshyn	874	Encore	Yes	Yes
Angela	Fitzmorris	652	Encore	Yes	Yes
Derek	Folven	874	Encore	Yes	Yes
Niki	Folven	874	Encore	Yes	Yes
Laura	Hurd	874	Encore	Yes	Yes
Collen	Lowe	807	Encore	Yes	Yes
Jennifer	Malhoit	870	Encore	Yes	Yes
Rebekah	Morford	874	Encore	Yes	Yes
Diane	Pattterson	807	Encore	Yes	Yes
Cory	Pinkston	874	Encore	Yes	Yes
Mary Anne	Pitifer	870	Encore	Yes	Yes
Nicole	Revette	807	Encore	Yes	Yes
Lynn	Sawyer	1,748	Encore	Yes	Yes
Tara	Strunk	874	Encore	Yes	Yes
Laila	Tokh	870	Encore	Yes	Yes
Maria	Wanee	656	Encore	Yes	Yes
Sharon	Wells	870	Encore	Yes	Yes
Jennifer	Zwolinski	874	Encore	Yes	Yes
Total		\$ 22,732			

Ravenwood High School

Theresa	Shuler	\$ 510	Athletics	Yes	Yes
Total		\$ 510			

Winstead Elementary School

Shannon	Allen	\$ 807	Encore	Yes	Yes
Margaret	Ankrum	870	Encore	Yes	Yes
Mellisa	Baird	874	Encore	Yes	Yes
Farell	Boone	787	Encore	Yes	Yes
Diana	Brown	874	Encore	Yes	Yes
Mayree	Edwards	874	Encore	Yes	Yes
Angela	Faulkner	874	Encore	Yes	Yes
Hope	Fazenbaker	874	Encore	Yes	Yes
Ashley	Filippo-Deguire	162	Encore	Yes	Yes
Niki	Folven	874	Encore	Yes	Yes
Amanda	Hagan	874	Encore	Yes	Yes

See Independent Auditor's Report.

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2014

<u>First Name</u>	<u>Last Name</u>	<u>Amount</u>	<u>Account</u>	<u>Board Approved?</u>	<u>Proper Withholding?</u>
<u>Winstead Elementary School - (Continued)</u>					
Jennifer	Hazelwood	874	Encore	Yes	Yes
Kathie	Hoffman	807	Encore	Yes	Yes
Tish	Maddox	565	Encore	Yes	Yes
Rebecca	McHugh	1,748	Encore	Yes	Yes
Karen	McMahon	348	Encore	Yes	Yes
Ann	Morse	696	Encore	Yes	Yes
Marissa	Taveau	874	Encore	Yes	Yes
Sharon	Wells	870	Encore	Yes	Yes
Jon	Whipple	874	Encore	Yes	Yes
Total		\$ 16,400			

<u>Woodland Middle School</u>					
Tommy	Crawford	\$ 72	Athletics	Yes	Yes
Michael	Linn	535	Athletics	Yes	Yes
Jay	McCulley	1,266	Athletics	Yes	Yes
Thomas	Phillips	201	Athletics	Yes	Yes
James	Reasonover	535	Athletics	Yes	Yes
Donald	Snow	229	Athletics	Yes	Yes
Jay	McCulley	758	Baseball	Yes	Yes
Thomas	Phillips	1,049	Baseball	Yes	Yes
Joseph	Cardinal	280	Basketball	Yes	Yes
Darcy	Ganick	280	Basketball	Yes	Yes
Michael	Linn	1,398	Basketball	Yes	Yes
Michael	Morelli	583	Basketball	Yes	Yes
James	Reasonover	280	Basketball	Yes	Yes
Michelle	Cross	58	Cheer	Yes	Yes
Jacqueline	Montileone	58	Cheer	Yes	Yes
Supplement	Overage	4,765	Concessions	Yes	Yes
Ashley	Shults	58	Dance Team	Yes	Yes
Brian	Riefenberg	91	General	Yes	Yes
Lindsey	Anderson	117	Library	Yes	Yes
Michael	Morrow	1,049	Tech Camp	Yes	Yes
Total		\$ 13,662			

See Independent Auditor's Report.

**WILLIAMSON COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS
SCHEDULE OF FIDELITY EMPLOYEE DISHONESTY COVERAGE
FOR THE YEAR ENDED JUNE 30, 2014**

Company: Princeton Excess Surplus

Type of Coverage: Money & Securities

Amount: \$500,000

Period Covered: 7/1/2013– 6/30/2014

Positions Covered: All Williamson County Employees

WILLIAMSON COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Pass-Through Grantor</u>	<u>CFDA Number</u>	<u>Beginning (Accrued) Deferred</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending (Accrued) Deferred</u>
<u>State Awards</u>					
TN Arts Commission - Fairview High	N/A	\$ -	\$ 3,000	\$ 2,686	\$ 314
TN Arts Commission - Grassland Elementary	N/A	-	1,000	1,000	-
TN Arts Commission - Walnut Grove Elementary	N/A	-	1,200	1,200	-
TN Arts Commission - Edmondson Elementary	N/A	1	-	-	1
TOTAL STATE AWARDS:		<u>\$ 1</u>	<u>\$ 5,200</u>	<u>\$ 4,886</u>	<u>\$ 315</u>

Federal Awards

N/A

*Note 1 - This schedule is prepared on the modified accrual basis of accounting.

*Note 2 - The above grants are earned when cash is received and not when expenditures are made. As a result, deferred revenue is not reflected in the financial statements. However, the grant resources are restricted for art expenditures by the grant contract. Any unspent funds are reflected as restricted fund balance in the accompanying financial statements.

See Independent Auditor's Report.